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Part I.—Notifications by Government.

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PUBLIC DEPARTMENT.

(Public.)

EXTENSION OF LEAVE.

Fort St. George, April 12, 1917.

No. 118.—Mr A. Butterworth, O.B.E., I.C.S., an extension of furlough for six months.

Ootacamund, April 17, 1917.

No. 120.—Mr. H. A. Watson, I.C.S., an extension of furlough for two months.

L. DAVIDSON,
Acting Chief Secretary.

NOTIFICATION.

Fort St. George, April 13, 1917.

No. 121.—The following notification of the Government of India is republished:—

DEPARTMENT OF COMMERCE AND INDUSTRY.

ORDER.

Delhi, the 17th March 1917.

No. 1341-Spl.—In exercise of the powers conferred on him by section 7 of the Enemy Trading Act, 1916 (X of 1916), the Governor-General in Council is pleased to direct (i) that the property specified below belonging to H. Hanke, H. Rinne and Mrs. B. A. S. Rinne, hostile foreigners within the meaning of the said Act, be vested in the Custodian of Enemy Property, Madras and (ii) that the said Custodian shall have power to dispose of the said property in such manner as the Government of Madras may direct

1

Sale list of property.

Name.	Description of property.	Person or company in whom entirely the property is.
(1) Mr. H. Hanks ..	(1) Twenty-two 100-rupee debenture bonds of Malabar Club bearing interest at 6 per cent per annum, redeemable at par on six months' notice being given by either side and such notice to expire on 31st January or 31st July.	Honorary Secretary, Malabar Club, Calicut.
	(2) Interest on the above for twelve months from 1st January to 31st December 1918, Rs. 150.	Do.
	(3) Credit balance with the Bank of Madras, Calicut, Rs. 4,145-11-3.	Bank of Madras, Calicut.
(2) Mr. H. Rinne .	(1) Six 100-rupee debenture bonds of Malabar Club bearing interest at 6 per cent per annum, redeemable at par on six months' notice being given by either side and such notice to expire on 31st January or 31st July.	Honorary Secretary, Malabar Club, Calicut.
	(2) Interest on the above from 1st January to 31st December 1918, Rs. 36.	Do
	(3) Five hundred shares, Nos. 12351/12850, inclusive of Rs. 15 each (Rs. 13 paid up) in the Eddivanna Rubber and Tea Company, Limited.	Messrs. Peirce Leslie and Company, Limited, Calicut,
	(4) One thousand shares, Nos. 13501/14500, inclusive of Rs. 15 (Rs. 13-8-0 paid up) in the Perin Karamalai Tea and Produce Company, Limited.	Do,
	(5) One hundred and fifty-four shares, Nos. 17701/17854, inclusive of Rs. 15 each (fully paid) in the Perin Karamalai Tea and Produce Company, Limited.	Do.
(3) Mrs. E. A. S. Rinne ..	(1) Two hundred and eighty-eight shares, Nos 15001/15250 and 17805/17892, inclusive of Rs. 15 each (fully paid up) in the Perin Karamalai Tea and Produce Company, Limited.	Do.
	(2) Three hundred shares, Nos. 16161/16350, inclusive of Rs. 15 each (Rs. 15 paid up) in the Eddivanna Rubber and Tea Company, Limited.	Do.

J. P. BEDFORD,
Acting Chief Secretary.

HOME DEPARTMENT.

(Judicial.)

INVESTITURE OF POWERS.

Fort St. George, April 10, 1917.

No. 281.—Under section 12 of the Code of Criminal Procedure, 1898, M.R.Ry. Dairiyam Pillai Sami Pillai, Deputy Tahsildar and Sub-Magistrate, Gobichettipalayam taluk, in the district of Coimbatore, is appointed to be a Magistrate of the second class, and under section 37 he is invested with all the powers specified in the fourth schedule as powers which the Government may confer on a magistrate of that class, except the power to pass orders as to first offenders under section 562.

E. A. HARVEY,
Acting Secretary to Government.

No. 282.—Under section 357 of the Code of Criminal Procedure, 1898, the undermentioned officers are authorised to take down the evidence of witnesses with their own hand in the English language:—

Muhammad Karim-ullah Farooki Sahib Bahadur, First-class Magistrate, in the district of Tanjore.

M.R.Ry. Damodar Ananda Rao Agarval, First class Magistrate, in the district of Tanjore.

Shaikh Mirala Vapoobi Maraikayar Osman Sahib Bahadur, Khan Bahadur, Acting District Magistrate, Chittoor.

WITHDRAWAL OF POWERS.

Fort St. George, April 11, 1917.

No. 283.—Under the provisions of section 41 of the Code of Criminal Procedure, 1898, the Governor in Council withdraws the powers of an Honorary Presidency Magistrate for the City of Madras conferred upon M.R.Ry. K. Lakshmi Narayana Chetti Garu who has resigned his appointment.

No 164.—Under the provisions of section 41 of the Code of Criminal Procedure, 1898, the Governor in Council withdraws the powers of an Honorary Presidency Magistrate for the City of Madras conferred on M.R.Ry. Thathu Coonathalwar Chetti Guru who has resigned his appointment

R. RAMACHANDRA RAO,
Secretary to Government.

NOTIFICATIONS.

Fort St. George, April 10, 1917.

No. 265.—In exercise of the powers conferred by clause (*a*) of subsection (1) of section 4 of the Code of Criminal Procedure, 1898, the Governor in Council is pleased to abolish, with effect from the 15th May 1917, the police station named in column (2) of the schedule hereto appended and to declare that, with effect from the said date, the village named in column (3) shall form part of the local area of the police station specified in column (5).

SCHEDULE

Circle in which at present included.	Police station to which at present attached.	Names of villages.	Circle in which hereafter included	Police station to which hereafter attached.
(1)	(2)	(3)	(4)	(5)
Vizagapatam	Anakapalle town ..	Anakapalle Town (Municipal limits)	Vizagapatam ..	Anakapalle.

The present Anakapalle taluk station shall, in future, be known as Anakapalle station.

No. 266.—In exercise of the powers conferred by clause (*a*) of subsection (1) of section 4 of the Code of Criminal Procedure, 1898, the Governor in Council is pleased to declare that, with effect from the 15th May 1917, the villages noted in column (3) of the schedule hereto appended shall cease to be included in the local area of the police station noted in column (2), and that the place named in column (5) shall be a police station including within its local area the villages noted in column (3).

SCHEDULE.

Circle in which at present included	Police station to which at present attached	Names of villages.	Circle in which hereafter included.	Police station to which hereafter attached
(1)	(2)	(3)	(4)	(5)
Parvatipuram	Parvatipuram taluk.	1. Parvatipuram	Parvatipuram	Parvatipuram town
Do	Do	2. Belgam	Do ..	Do.
Do.	Do.	3. Kalavalam	Do. ..	Do.
Do	Do.	4. Jagannathapuram ..	Do. ..	Do.
Do	Do.	5. Sundararayampuram.	Do ..	Do.
Do.	Do.	6. Kothavalasa *alias* Kotha Belgam.	Do. ..	Do

Fort St. George, April 11, 1917.

No. 267.—Under the provisions of section 78 of the Indian Registration Act, 1908, as amended by the Decentralization Act, IV of 1914, the Governor in Council is pleased to direct that the following shall be substituted for clause (*k*) of article 1 of the Table of fees prescribed under the Act, as published in Notification No. 673, dated the 7th October 1911, on pages 940 and 941 of the *Fort St. George Gazette*, Part I, dated the 10th October 1911:—

"(*k*) No registration fee shall be leviable upon a mortgage deed executed by an officer of Government in civil or military employ for securing the repayment of an advance received by him from the Government for the purpose of constructing or purchasing a dwelling house or for the purpose of purchasing a motor-car or motor-boat for his own use."

E. A. HARVEY,
Acting Secretary to Government.

(Miscellaneous.)

NOTIFICATION.

Fort St. George, March 23, 1917.

No. 12.—Under section 4 of the Madras Planters Labour Act, I of 1903, the Governor in Council is pleased to authorize Mr. Edmund Ellison Eyre, Superintendent of the Arapetta Group of Estates, Wynad taluk, Malabar district, to witness the execution of labour contracts.

E. A. HARVEY,
Acting Secretary to Government.

FINANCIAL DEPARTMENT.

(Financial.)

NOTIFICATION.

Fort St. George, April 14, 1917.

No. 18.—The following notification of the Government of India is republished :—

FINANCE DEPARTMENT

(ACCOUNTS AND FINANCE—PUBLIC DEBT.)

Simla, the 5*th April* 1917.

No. 745-F.

The Government of India are assured that their officers of all grades will wish to support the Indian War Loan and to apply their savings for as long a period as possible to investment in the Loan. The ordinary procedure for subscribing to the various sections of the Loan is described in the Finance Department's Notification No. 380-F., dated the 1st March 1917, from which it will be seen that Post Office 5-year Cash Certificates offer full facilities for the utilisation of savings throughout the coming year up to a maximum amount of Rs 7,500 by any one person, and that it is also possible to distribute subscriptions to War Loan 1929–1947 and War Bonds over the seven months from March 15th to October 15th, 1917. Government, however, believe that many officers will welcome an arrangement which will enable them to subscribe to the War Loan by monthly deductions from their pay, and that this will be a practical encouragement to the setting aside of money for subscription to the War Loan throughout the coming year.

2. They have accordingly obtained the Secretary of State's approval to the scheme described in Appendix A to this Notification. This scheme is applicable to all Government officers: it enables any Government officer to obtain War Loan 1929–1947, War Bonds 1920 and War Bonds 1922 by payment of the amount applied for in ten instalments to be deducted from his pay. It also enables Cash Certificates to be obtained by deduction from pay.

3. There may, however, be officers who feel that by a prolongation of the period of repayment they will be enabled to take up a larger amount of the Indian War Loan, while, also, there may be Government servants who are unable to afford so large a monthly deduction as Rs. 10. To meet such cases, the Bank of Bengal have offered to make available to Government servants serving in the marginally-noted Provinces the facilities which they have announced that they will place at the disposal of approved borrowers to enable them to contribute to the Indian War Loan. The Government of India have much pleasure in placing on record their appreciation of this public spirited offer of the Bank of Bengal, and they have decided to co-operate with the Bank of Bengal by arranging, on a request from the officer concerned, to deduct from the latter's pay, and pay to the Bank of Bengal, the amount due each month for the repayment to the Bank of the advance. This scheme will be alternative, and not in addition, to the scheme described in the preceding paragraph, and an officer will not be permitted to subscribe under both schemes. The terms of the scheme of the Bank of Bengal are set out in Appendix B.

(1) Bengal.
(2) Bihar and Orissa.
(3) The Punjab and the North-West Frontier Province.
(4) The Central Provinces.
(5) Burma.

4. The Bank of Bengal's scheme is for the present open only to officers serving in the Presidency of Bengal and the Provinces mentioned above. The possibility of applying a similar scheme to Government servants serving in the Presidencies of Bombay and Madras is under examination.

J. B. BRUNYATE,
Secretary to the Government of India.

APPENDIX A.

GOVERNMENT SCHEME.

A.—War Loan 1929–1947 *and War Bonds.*

N.B.—The figures cited below show the minimum or unit subscription under this scheme.

5 *per cent. War Loan* 1929–1947.

MONTHLY PAYMENTS PER Rs. 100 OF STOCK.

	Rs.
First month's instalment	5
Nine monthly instalments of Rs 10	90
Total ..	95

First instalment to be deducted from the pay bill presented at the beginning of May or June 1917.

Last instalment to be deducted from the pay bill presented at the beginning of February or March 1918.

As soon as possible after the 15th February 1918 or the date on which the last instalment is paid, whichever is later, a Stock Certificate for Rs. 100 will be transferred to the subscriber carrying interest from the 15th February 1918, together with a cash payment on account of interest of—

	Rs.	A.	P.
When the 1st instalment is paid in May	1	14	2
" " June	1	8	2

The Conversion Warrant in respect of the amount of the Loan taken up will be issued to the subscriber as soon as possible after the 1st November 1917.

5½ per cent War Bonds 1920, *5½ per cent War Bonds* 1922.

MONTHLY PAYMENTS PER Rs. 100 OF STOCK

	Rs.
Ten monthly instalments of Rs. 10 .. .. .. Total ..	100

First instalment to be deducted from the pay bill presented at the beginning of May or June 1917.

Last instalment to be deducted from the pay bill presented at the beginning of February or March 1918.

As soon as possible after the 15th February 1 18 or the date on which the last instalment is paid, whichever is later, a Stock Certificate for Rs. 100 will be transferred to the subscriber carrying interest from the 15th February 1918 together with a cash payment on account of interest—

	Rs.	A.	P.
When the first instalment is paid in May	2	4	8
" " June	1	13	8

GENERAL PROVISIONS

(1) *Any number of subscriptions*, whether to War Loan 1929–47 or to War Bonds, for Stock Certificates of Rs. 100 each, may be made by a subscriber on the above terms. Subscriptions cannot be made for fractions of Rs. 100.

(2) An officer wishing to subscribe by this method should fill up the attached Form A and cause it to be attached to the pay bill from which he wishes the first deduction of par to be made. He must, as provided for in the form, state clearly the full amount for which he is subscribing.

(3) Instalments will continue to be deducted from the leave allowances of a subscriber who proceeds on leave, unless he is specially permitted to withdraw from the scheme under the following rule

(4) (a) On furnishing special reasons which appear to the Head of his Office to be adequate, and on giving one month's notice, a subscriber may withdraw from this scheme before completing his instalments, and in that event he will receive back the amount he has already paid, but without interest.

(b) A subscriber ceasing to be employed in Government service before the payments are completed may be repaid without interest the amount which he has paid in; provided that if he retires on pension he may continue his payments by deductions from his pension.

(c) If a subscriber dies before his subscriptions have been completed, his estate will receive the amount thereof with interest thereon, at the rate of 5½ per cent if his subscriptions were intended for War Loan 1929-1947, and at the rate of 5½ per cent if his subscriptions were intended for War Bonds.

(d) Subscribers who for any reason withdraw from the scheme before completing their instalments, will be required to refund to Government the value of any Conversion Rights exercised by them in respect of War Loan 1929-1947.

(5) Only inscribed Stock Certificates will be issued to subscribers under the scheme. But, on receiving their Certificates subscribers can by applying to the Public Debt Office of issue exchange them for Promissory Notes or Bearer Bonds

(6) Detailed instructions regarding the procedure to be followed by heads of offices and Audit Offices in giving effect to this scheme will be issued shortly.

B.—Post office 5-year cash certificates.

Heads of offices are also authorised to arrange for deductions from the pay of their establishments for the purchase of 5-year Cash Certificates.

The applicant should fill up Form B attached. The monthly deductions may be carried on during the year 1917-18 or any portion of it, and may be commenced during leave. The Head of the office will cause certificates to be purchased and handed over to the subscriber from time to time whenever Rs. 7-12-0, or a multiple thereof, has been accumulated. Any broken amount below Rs. 7-12-0 will be returned to the subscriber at the end of the subscription period, or on his withdrawal from the scheme, or on his ceasing to be employed in Government service or to his estate in the event of his death.

Separate instructions will be issued prescribing a simple form for the record of transactions under this head of the scheme

Form A.

I wish to subscribe to the Indian War Loan, to the extent stated below, under the terms of the Government of India Notification No. 745-F., dated the 6th April 1917, and authorise you to make the necessary deductions from my pay bill presented in each of the 10 months 1917 to 1918 inclusive, and to pay the amounts so deducted to the Indian War Loan account.

(a) I wish the purchase to be made through the Post Office, (b) and the stock to be deposited with the Accountant-General, Posts and Telegraphs.

(a) *Strike out the manner of purchase through the Post Office if not desired.*

(b) *Strike out these words if it is not desired to keep the securities with the Post Office.*

Amounts of subscriptions and monthly deductions proposed.

(1) Stock Certificates of Rs. 100 each in War Loan 1929–1947 at a cost of Rs.	in the first month, and Rs.	in each of the 9 succeeding months
(2) Stock Certificates of Rs. 100 each in War Bonds 1920 at a cost of Rs.	in the first month, and Rs.	in each of the 9 succeeding months
(3) Stock Certificates of Rs. 100 each in War Bonds 1922 at a cost of Rs.	in the first month, and Rs.	in each of the 9 succeeding months
Total monthly deductions Rs	in the first month, and Rs.	in each of the 9 succeeding months.

Dated 1917.

(*Signature.*)

Note.—The maximum amount of War Loan, 1929–1947, and War Bonds which can be purchased for any one holder through the Post Office is Rs. 7,500 each. Interest on War Loan, 1929–1947, purchased through the Post Office is specially exempt from income-tax for so long as the stock is deposited with the Accountant-General, Posts and Telegraphs.

Form B.

I desire the amounts stated below to be deducted from my pay drawn in the months mentioned, and to be utilised in the purchase for me from the Post Office of Post Office 5-year Cash Certificates, in accordance with the terms of the Government of India Notification No. 745-F., dated the 6th April 1917.

Monthly deductions proposed.

1917.									1918.			Total.	Face value of Certificates to be purchased at Rs. 7-12 per Rs. 10 Certificate
April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.		
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	

APPENDIX B.

BANK OF BENGAL SCHEME.

(1) On payment by the borrower of a deposit of 5 per cent of the amount applied for [*i.e.*, on the first monthly deduction from pay under clause (7) below being effected], the Bank of Bengal will make an advance of the balance of the intended subscription.

(2) The Bank will purchase, and, pending the complete repayment of the advance, retain the scrip.

(3) The amount advanced will be repaid within two years by monthly instalments as in clause (7) below.

(4) On the amount advanced the Bank of Bengal will charge the borrower interest at the rate of 5 per cent calculated on the amount outstanding on the first of each month and payable half-yearly. On the other hand, the borrower will be credited by the Bank with the full interest realised on the security.

(5) Failure to repay an instalment will involve the charging of interest on the outstanding balance of the advance at the bank rate for the time being.

(6) On complete repayment of the advance the Bank of Bengal will transfer to the borrower the scrip and simultaneously present an account of the interest adjustment.

(7) The instalments due to the Bank will be deducted from pay monthly in the following manner :—

In the case of War Loan 1929–1947 :

In each of the first 4 months 5 per cent of the amount applied for.
" " next 15 months 4 per cent " " " "
" " next 5 months 3 per cent " " " "
i.e., in all Rs 93 for every Rs. 100 of stock applied for.

In the case of War Bonds 1920 *and* 1922 :

In each of the first 4 months 5 per cent of the amount applied for.
" " next 20 months 4 per cent " " "
i.e., in all Rs. 100 for every Rs. 100 of stock applied for.

(8) In order to assist Government servants in the Provinces* to which this scheme applies to take advantage of the Bank's offer, Government will undertake the collection of the instalments payable to the Bank of Bengal by making monthly deductions as above from the pay of the officer concerned and transferring these to the Bank of Bengal. In all other respects the arrangement will be one between the officer concerned and the Bank of Bengal, and an officer who has once elected the Bank's scheme will not be permitted to withdraw from it without the permission of the Bank.

*(1) Bengal.
(2) Bihar and Orissa
(3) The Punjab and the North-West Frontier Province.
(4) The Central Provinces.
(5) Burma.

(9) Applications from officers desiring to subscribe under this scheme should be made in Form A attached, which must be completed and signed in duplicate, and forwarded to the Audit Officer of the Province in which the subscriber is serving not later than May 10th, 1917. The first deductions from pay will be made from the pay for the month of May 1917.

FORM A.

To

The Accountant-General,

I wish to subscribe to the Indian War Loan to the extent stated below in accordance with the terms of the Bank of Bengal Scheme as set out in paragraphs 3 and 4 of the Government of India Notification No. 745 F., dated 6th April 1917, and authorise you to make the necessary deductions from my Pay Bills presented in each of the 24 months June 1917 to May 1919 inclusive, and to pay the amount so deducted to the Bank of Bengal.

(Signature)

Date ——————

(Designation)

(Name of office).

Amounts of subscriptions and monthly deductions proposed.

(1) Stock Certificates of Rs. 100 each in War Loan 1929–1947, at a cost for each certificate of Rs. 5 in each of the first four months, and Rs. 4 in each of the 15 succeeding months, and Rs. 3 in each of the succeeding 5 months.

(2) Stock Certificates of Rs 100 each in War Bonds 1920 at a cost for each certificate of Rs. 5 in each of the first four months and Rs. 4 in each of the 20 succeeding months.

(3) Stock Certificates of Rs. 100 each in War Bonds 1922 at a cost for each certificate of Rs. 5 in each of the first four months, and Rs 4 in each of the 20 succeeding months

L. DAVIDSON,
Acting Chief Secretary.

LOCAL AND MUNICIPAL DEPARTMENT.

(Legislative.)

NOTIFICATIONS.

Fort St. George, April 12, 1917.

No. 14.—The Legislative Council of the Governor of Fort St. George will meet at Government House, Ootacamund, at 11 a.m. on Tuesday, the 22nd day of May 1917.

2. Under rule 61 of the rules for the conduct of business at meetings of the Legislative Council, persons desirous of admission to the Council Chamber during the sitting should make application to the Secretary to the Council through a member of the Council and such application should reach the Secretary not later than Saturday, the 19th May 1917.

R. A. GRAHAM,
Secretary to the Council.

Fort St. George, April 13, 1917.

No. 15.—In the exercise of the power conferred by section 73 of the Government of India Act, 1915 (5 & 6 Geo. 5, c. 61) and by Regulation I of the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor of Fort St. George, the Governor is pleased to nominate the following gentlemen to be Additional Members of the Legislative Council of the Governor of Fort St. George for the period of the consideration of the Agency Tracts Interest and Land Transfer Bill:—

Mr. Neil Macmichael, I.C.S.
Mr. George Frederick Paddison, I.C.S.

R. A. GRAHAM,
Acting Secretary to Government.

REVENUE DEPARTMENT.

APPOINTMENT AND POSTING.

Fort St. George, April 14, 1917.

No. 129.—The following appointment and posting in the Survey department are ordered:—

M R Ry. L. Gokuldas Guru, tahsildar, Vizagapatam district to act as assistant director of survey, fifth class, and to do duty as land records superintendent, group *No.* 1, *vice* M R Ry. A. Jagaraja Pillai Avergal reverted.

CONFIRMATIONS.

Fort St. George, April 11, 1917.

No. 130.—Messrs. E. K. Krishnan and Mr. W. H. Woolhouse Adolphus are confirmed as Extra Assistant Conservators of Forests with effect from the 23rd January 1917.

NOTIFICATIONS.

Fort St. George, April 12, 1917.

No. 131.—His Excellency the Governor in Council proposes to make the following rules under section 6 of the Indian Fisheries Act of 1897. Any representations regarding these rules should be addressed within a month of the date of their publication to the Secretary to Government in the Revenue Department.

Rules.

(1) No person shall erect or use any fixed engine or construct any weir for the purpose of catching fish in the Kabani river and its main tributaries in the Wynaad of the Malabar district which is not private water.

(2) Any person who contravenes this rule shall, on conviction, be liable to a fine which may extend to one hundred rupees, and if, after such conviction, he again contravenes this rule he shall, on conviction, be liable in addition to such fine to a further fine which may extend to ten rupees for every day during which the breach of the rule is proved to have been persisted in after the date of the first conviction.

(3) A magistrate may, on conviction, order the seizure, forfeiture or removal of any fixed engines, erected or used, in the commission of the offence and may also order the forfeiture of any fish taken by means of any such fixed engines or weirs.

Ootacamund, April 17, 1917.

No. 193.—The following notification of the Government of India is republished:—

DEPARTMENT OF REVENUE AND AGRICULTURE

AGRICULTURE.

Simla, the 29th March 1917.

No. 238-50-16.—Mr. J. H. Barnes, M.SC., F.I.C., M.R.A.C., Agricultural Chemist, Punjab, and Principal of the Agricultural College, Lyallpur, is appointed to be Imperial Agricultural Chemist, Pusa, with effect from the 1st March 1917.

ACQUISITION OF LANDS.

Fort St. George, April 11, 1917.

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 1·32 acres, be the same a little more or less, is needed for a public purpose, to wit, for extension of village-site for the Malas of Pulimaddi; and, under sections 3 and 7 of the same Act, the Divisional officer of Nandyal is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Tahsildar of Nandyal and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or pannaikka, with survey or patta No.	Name of owner or occupier	Boundaries of the land required to be taken up.	Extent to be taken up.
	Kurnool district, Nandyal taluk, Pulimaddi village.		
Enfranchised waste survey inam, dry, No. 201 E	Sriman Venkata Subba Reddi ..	North, S. Nos. 193 A and 201 A, east, S. No. 188 B; south, S. No. 200, west, S. No. 202.	acs. 1 32

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 0·22 acre, be the same a little more or less, is needed for a public purpose, to wit, for the diversion of Vanniyadu river channel; and under sections 3 and 7 of the same Act, the Revenue Divisional Officer, Rampet, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Rampet, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or pannaikka, with survey or patta No.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
	North Arcot district, Wallajah taluk, No. 66, Veranmedu village.		
			acres.
Wet, No. 519-5 ..	Ramaraja Mudali and Rajagopal Mudali.	North No. 561, east, No. 553-1; south, No. 551-2; west, No. 519-1 & 3.	0·01
Do.	Chinnan	Do. do	1 01
Wet, No. 519-5 .	Thayarmal and her son Ramaperumal Gramban.	North, No. 553-1; east No. 553-2; south, No. 554-2; west, No. 560-2	0 01
Do. .	Pakji Ahamda and (patadar) and Kamran (enjoyer).	Do. do	0·01
	Ditto, Panji village.		
Dry, No. 407-2 ..	Parameswara Naicker	North, No. 407-1, east, No. 409; south and west, No. 407-3.	0·16
		Total ..	0 22

A. R. KNAPP,
Acting Secretary to Government.

PUBLIC WORKS DEPARTMENT.

ACQUISITION OF LANDS.

Fort St. George, April 12, 1917.

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 0·16 acre, be the same a little more or less,

is needed for a public purpose, to wit, for repairing Kandukuruudi tank of Kalvacherla; and, under sections 6 and 7 of the same Act, the Tahsildar, Rajahmundry, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2 A plan of the land is kept in the office of the Tahsildar, Rajahmundry, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or pramboke, with survey or patnam number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
		Godavari district, Rajahmundry taluk, Kalvacherla village.	
Wet inam No. 116 ..	Telugupatala Venkatavadhanulu.	North, No 105, east, No 115, south, No. 115, west, No. 124.	acres 0·10

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 2·03 acres, be the same a little more or less, is needed for a public purpose, to wit, for No 2 distributary of low level branch channel connected with Telugu Project works; and, under sections 3 and 7 of the same Act, the Special Deputy Collector on Land Acquisition duty, Telugu Project, South Arcot district, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2 A plan of the land is kept in the office of the Special Deputy Collector, Tittagudi, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or pramboke, with survey or patnam number.	Name of owner or occupier.	Boundaries of the land required to be taken up	Extent to be taken up.
		South Arcot district, Tridchinkalam taluk, Alkampoiam village.	
New S.F. No. 373 comprising ryotwari dry, part of No. 207 B.	Sarappa Pillai	North, No 373, east, Nos 119 B, 120 B, 201 B and 207 B, south, No. 335; west, Nos. 119 A, 120 A, 201 A and 207 A.	acres 0·10
Do, do.	Arumuga Pillai	Do do.	0·01
Do No. 119-C.	Ponnambala Pillai ..	Do. do	0·31
Do. No. 120-A	Subbaraya Pillai ..	Do do.	0·25
Do. No. 120-B	Do.	Do. do.	0·03
Tarijja inam dry, part of No. 119.	Trustees for the time being of Varada Raja Perumal.	Do. do.	0·23
New S.F. No. 374 comprising poramboke nam, dry, part of No. 117	Gopalaswami Aiyar of Ponnadiam and Ponnambala Pillai	North, No 374, east, Nos. 119 B, 115 and 116; south, No. 372, west, Nos 114 A, 86, 95 and 117.	0·10
Ryotwari dry, part of No 85.	Ponnambala Pillai ..	Do do.	0 09
Do No. 85.	S Ramaswami Padayachi ..	Do. do.	0·10
Do No. 116 A.	Chinnavelu Pillai	Do. do.	0 07
New S.F. No. 375 comprising ryotwari dry, part of No 97.	Govindaswami Pillai	North, No 373, east, Nos 109, 104, 110 and 111 B, south, No. 372, west, Nos. 97, 121 A, 89 92 and 98.	0·01
Do. No 89 B.	Vyapuri Pillai	Do. do	0 02
Do No. 96	Do	Do. do.	0 10
Do No. 96 A	Do ..	Do. do.	0 09
Do No 106 B.	Para Vejan (and Ponnambala Pillai, mortgagee).	Do. do	0 03
Do No. 102 F.	Do. do.	do. do.	0 01
New S F No 376 comprising ryotwari dry, part of No 101 A	Para Narappa (and Pothamarin Konan, mortgagee)	North, No 102 A, east, No. 370, south, Nos. 102 B and 374, west, No. 101.	0 07
Do No. 101 E.	Para Vejan (and Ponnambala Pillai, mortgagee)	Do do.	0 14
Do No 102 A	Nallan and Periyan (and Chinnavenu Pillai, mortgagee)	Do. do.	0 05
New S.F. No. 378 comprising ryotwari dry part of No. 130 C.	Kuna Konan ..	North, No 96, Natalur, east, Thobai south, No. 130; west, No 375.	0·14
Do No 131 F	Do	Do. do	0 12
		Total ..	2·03

F. E. MORGAN,
Under Secy. to Govt., P.W.D. (Irrigation Branch).

Fort St. George, April 4, 1917.

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 0·15 acre, be the same a little more or less, is needed for a public purpose, to wit, for the construction of latrines and stables for the Sembium police lines; and, under sections 3 and 7 of the same Act, the Revenue Divisional Officer, Sadapet, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Sadapet, and may be inspected at any time during office hours.

SCHEDULE.

Description of land wet or dry, inam or poramboke, with survey or patta number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up
			ACRE.
Chingleput district, Sadapet taluk, No. 70. Siruvallur village.			
Dry, No. 5-83 B	Murugesa Nayaken, son of Kanniappa Nayaken.	North, No. 5 (83) A; east No. 5 (84); south, No. 5 (83) C and D; west, No. 5 (73).	0·02
Do. No. 5-83 C ..	Do	North, No. 5 (83) B, east, No. 5 (84); south, No. 5 (83) D and E; west, No. 5 (83) E.	0·04
Do. No. 5-83 E ..	Mr. Richter	North, No. 5 (83) C; east, No. 5 (84); south, No. 5 (83) E, west, No. 5 (83) D.	0·01
Do. No. 4 ..	Arunachalam, minor by his mother and guardian Alamelammal, wife of Gnanasekara Gramany, Siruvallur village.	North, east and south, No. 4 (1); west, No. 5 (70).	0·08
		Total ..	0·15

W. G. HOLESWORTH,
Under Secretary to Government, P. W. D.

LIST OF PAPERS PLACED AT THE DISPOSAL OF THE PRESS

BETWEEN 10TH AND 17TH APRIL 1917.

PUBLIC SERVICE NOTIFICATION.—Directing the publication of a notification relating to the changes in the consequent on the prescription of certain educational qualifications for clerks-draftsmen in Collectors' offices.
G.O. No. 414, Home (Education), March 27, 1917 [1 s.]

BUILDING GRANT.—Sanctioning a — of Rs. 18,620 towards the cost of the construction of class rooms for the college department of the Findlay College at Mannargudi, Tanjore district.
G.O. No. 416, Home (Education), March 28, 1917 [1 s.]

[*N.B.*—A copy of any of the foregoing papers can be obtained on payment of the price noted in brackets against each on application to the Superintendent, Government Press, Madras.]

L. DAVIDSON,
Acting Chief Secretary.

MADRAS: PRINTED AND PUBLISHED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

Reg. No. 1—M.

THE FORT ST. GEORGE GAZETTE

Published by Authority

No. 16.] MADRAS, TUESDAY EVENING, APRIL 17, 1917. [Price, 3 annas.

Part I-B.—Educational.

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Final Examination for Teachers' Certificates, 1917—Candidates passed and failed.

HOME DEPARTMENT.

(Education.)

NOTIFICATIONS

Fort St. George, April 3, 1917.

No. 30.—Authors, publishers and others who may desire to present works to the British Museum are informed that the Registrar of Books, Madras, will arrange to forward presentation copies to the Trustees of the British Museum. Cases or parcels of books intended for despatch should be addressed to the Trustees of the British Museum, care of the Registrar of Books, Madras, accompanied by a letter stating the contents and requesting the Registrar to forward the cases or parcels.

Fort St. George, March 27, 1917.

No. 33.—In the table appended to article 3 of the Public Service Notifications published on pages 351 to 356 of Part I-B of the *Fort St. George Gazette*, dated the 2nd May 1916, under "C. Revenue Department," the following shall be added as item (8), the existing item (8) and those appearing thereafter being re-numbered :—

(8) Clerks draftsmen in Collectors' offices.	Examinations in the elementary grade* in (a) Building Drawing and Estimating (b) Mensuration, and (c) Hydraulics and Irrigation Works under the notification regulating the Government Technical Examinations.	Clerks-draftsmen already entertained but not yet confirmed in their appointments should pass the prescribed examinations before confirmation.

* Syllabus can also separately at the Government Press, Madras. [Price—(a) and (c) 1 anna 6 pies each and (b) 1 anna 9 pies.]

Fort St. George, April 10, 1917.

No. 81.—Mr. A. Barrenghe Strange, M.I.M.E., has resigned his Ordinary Fellowship of the Madras University with effect from the 3rd April 1917, under the Indian Universities Act, 1904, section 11, subsection (1).

E. A. HARVEY,
Acting Secretary to Government.

MISCELLANEOUS NOTIFICATIONS.

LEAVE AND APPOINTMENT.

The Director is pleased to grant extraordinary leave without allowances for twenty days from the 11th April 1917, with permission to avail himself of the preceding Easter holidays to M.R.Ry. R. Gangadhara Sastri, temporary Sub-Assistant Inspector of Schools, Vinukonda range, and to place D. Satyanarayana, Supervisor of Elementary Schools, Vinukonda sub-range, in addition to his own duties during the absence of M.R.Ry. R. Gangadhara Sastri, on leave or until further orders.

Madras, 11th April 1917.

EXTENSION OF LEAVE AND APPOINTMENT.

The privilege leave for one month from the 5th March 1917 granted to M.R.Ry. C. Raghava Achari, Headmaster, Model section of the Government Higher Elementary Training School, Nellore, and sub. *pro tem.* Sub Assistant Inspector of Schools, Markapur range, in the Inspector's notification published in Part I-B of the *Fort St. George Gazette*, dated 6th March 1917, is extended by leave of the same kind for four days and furlough for ten months and twenty days in continuation thereof.

2. The Director is pleased to appoint M.R.Ry. Isaiah Sundaram Peter to act as Sub-Assistant Inspector of Schools, Markapur range, in the Probationary class on a salary of Rs. 75 per mensem, *vice* M.R.Ry. P. Lakshminarasu on other duty or until further orders. To join forthwith.

J. H. STONE,
Director of Public Instruction.

Madras, 14th April 1917.

GOVERNMENT EXAMINATIONS.

GOVERNMENT TECHNICAL EXAMINATIONS—APRIL 1917.

I.—NOTICE TO MUFASSAL CANDIDATES.

Candidates in the mufassal are informed that a copy of the nominal list will be posted at the entrance to the examination hall at each station two days before the examination and that they will be expected to learn their register numbers from this list. For any further information regarding the examination, they should apply to the Chief Superintendents of the written examination. The addresses of the Chief Superintendents at the various mufassal stations are given below :—

Stations.	Chief Superintendents.
Amalapuram	Headmaster, Board High School, Amalapuram.
Bangalore ..	Headmaster, H.B.A.N. M's High School, Bangalore.
Bapatla	Headmaster, Board High School, Bapatla.
Bellary ..	Headmaster, Government Training School, Bellary.
Berhampur	Headmaster, Government Training School, Berhampur.
Bezwada	Headmaster, C.M.S. High School, Bezwada.
Bhadrachalam ..	Headmaster, Government Incomplete Secondary School, Bhadrachalam.
Bhimavaram	Sub-Assistant Inspector of Schools, Bhimavaram Range.

N.B.—The examinations at Bhimavaram will be held in the Local Board Incomplete Secondary School.

Calicut ..	Headmaster, Government School of Commerce, Calicut.
Chicacole	Headmaster, Government Training School, Chicacole.
Chingleput	Headmaster, U.F.C.M. High School, Chingleput.
Chittoor	Headmaster, Government Training School, Chittoor.
Cocanada	Principal, P.R. College, Cocanada.
Coimbatore	Sub-Assistant Inspector of Schools, Coimbatore Range, Coimbatore.

N.B.—The examinations at Coimbatore will be held in the Local Government Training School for Masters.

Conjeevaram	Headmaster, Pachaiyappa's High School, Conjeevaram.
Cuddalore	Headmaster, Government Training School, Cuddalore.
Cuddapah	Headmaster, Municipal High School, Cuddapah.
Ellore	Headmaster, Government Training School, Ellore.
Ernakulam	Headmaster, High School Department, Ernakulam College, Ernakulam.
Guntur	Headmaster, Town High School, Guntur.
Gurazala	Sub-Assistant Inspector of Schools, Narasaraopet Range.

N.B.—The examinations at Gurazala will be held in the Local Board School.

Stations.	Chief Superintendents.
Hyderabad	N. G. Welinkar, Esq., M.A., LL.B., Chief Inspector of High Schools, Hyderabad.

N.B.—The examinations at Hyderabad will be held in the local Chaderghat Government High School.

Kandukur	Sub-Assistant Inspector of Schools, Kandukur Range

N.B.—The examinations at Kandukur will be held in the local Board Higher Grade Elementary School.

Kumbakonam ..	M.R.Ry. L. A. Gonapati Ayyar Avargal, Lecturer, Government College, Kumbakonam.
Kurnool	First Assistant Government Training School, Kurnool.
Madura	Superintendent, Government Technical Institute, Madura
Mangalore	M.R.Ry. K. Vittal Rao Avargal, Temporary Assistant, Government College, Mangalore.
Masulipatam	Headmaster, Hindu High School, Masulipatam.
Mysore	Headmaster, Engineering Section, Chamarajendra Technical Institute, Mysore.

N.B.—The examinations at Mysore will be held in the local Chamarajendra Technical Institute.

Narsapur	Headmaster, Taylor High School, Narsapur.
Nazareth	Correspondent, Art Industrial School, Nazareth
Negapatam	Principal, Wesleyan Mission High School, Negapatam.
Nellore	Headmaster, Government Training School, Nellore
Ongole	Headmaster, Government Training School, Ongole.
Ootacamund	Principal, Bleeks' Memorial School, Ootacamund
Palghat	M.R.Ry. S. V. Venkitaraya Sastriyar Avargal, M.A., L.T., Vice-Principal, Victoria College, Palghat.
Parvatipur	Headmaster, Government Training School, Parvatipur
Peddapur	Principal, A.E.L.M. High School, Peddapur.
Pedili	Sub-Assistant Inspector of Schools, Pedili Range

N.B.—The examinations at Pedili will be held in the local Board Higher Grade Elementary School.

Polavaram	Sub-Assistant Inspector of Schools, Bhadrachalam Range.

N.B.—The examinations at Polavaram will be held in the local Board Incomplete Secondary School.

Pudukkottai	M.R.Ry. P. R. Ramachandra Rao Avergal, B.A. Municipal Chairman, Pudukkottai.

N.B.—The examinations at Pudukkottai will be held in the local Municipal Office Hall.

Rajahmundry	Principal, Government Secondary Training School, Rajahmundry.
Salem	Headmaster, Government Training School, Salem
Tanjore	Headmaster, Government Training School, Tanjore.
Tellicherry	Principal, Brennen College, Tellicherry
Tinnevelly	M.R.Ry. K. O. Veeraraghava Ayyar Avargal, M.A., Lecturer, Hindu College, Tinnevelly.
Tirupati	Headmaster, Devastanam Hindu High School, Tirupati.
Trichinopoly	Principal, S.P.G. College, Trichinopoly.
Trichur	Headmaster, Sirkar High School, Trichur
Trivandrum	M.R.Ry. K. V. Natesa Ayyar Avargal, B.A., B.E. & C.E., Executive Engineer, Trivandrum.

N.B.—The examinations at Trivandrum will be held in the local Victoria Jubilee Town Hall

Vaniyambadi	Principal, Madrasa-e-Islamiah, Vaniyambadi.
Vellore	Principal, Voorhees College, Vellore.
Vizagapatam ..	Headmaster, Government Training School, Vizagapatam
Vizianagram	Principal, Maharaja's College, Vizianagram.

II.—NOTICE TO MADRAS CANDIDATES.

Candidates who have applied to be examined at Madras are informed that they will have to sit for their examination at the College of Engineering, Chepauk.

No hall-tickets will be issued (except in the case of Type-writing—Elementary and Intermediate grades—vide No. III infra) but a copy of the nominal list will be posted on the notice board at the entrance to the College at Engineering, on the 17th April, and candidates are expected to learn their register numbers from this list.

III.—NOTICE REGARDING THE EXAMINATION IN TYPE-WRITING.

Held at Madras and in the mofussil.

Candidates coming up in Type-writing must bring with them their own type-writers—the Remington, Yost, New Century, Smith Premier, Densmore, Empire, Underwood, Oliver, Armstrong, Standard Folding, Stearns Visible, Sun Type writer, Fox English Visible, Salter or L. C. Smith & Bros. machine. The candidates will, if necessary, be examined *en batches*, but at least every *four* candidates for the *Elementary* grade, at least every *three* candidates for the *Intermediate* grade and at least every *two* candidates for the *Advanced* grade must have one machine among them.

In the mofussil, heads of institutions who are desirous that their pupils should be examined in batches and private candidates who desire to be similarly examined should make the necessary arrangements with the Chief Superintendent concerned *two* days before the examination and furnish him with all necessary information as to the number of candidates and machines and the time at which each batch should attend on the day fixed for the examination.

At Madras, heads of institutions and private candidates should make similar arrangements with the Secretary to the Commissioner for Government Examinations on the 18th or 19th April between 11 a.m. and 5 p.m. at the Old College, Nungambakam.

At Madras.—In the case of candidates for the Elementary and Intermediate grades, tickets of admission specifying the particular batch (first or second and so forth) in which they elect to appear will be issued on these days. These tickets should be shown at the entrance. Candidates who produce tickets will be admitted to the batch specified in the tickets. Candidates who do not provide themselves with tickets cannot claim to be admitted to any particular batch. They will be admitted only if spare seats are available in the hall, i.e., after seats are reserved for those who have registered their names and obtained tickets for the batch. Candidates who do not hold tickets will accordingly have to wait at the entrance from the hour of commencement of the first batch and take their chance of being provided with seats in the first or in any subsequent batch. To avoid all inconvenience and possible disappointment Heads of institutions and private candidates are particularly requested to call at the office on the 18th or 19th April and obtain tickets. No tickets can on any account be sent by post whether to heads of institutions or to private candidates.

Candidates for the Advanced grade may appear for the first or second batch at their option and no tickets accordingly are issued for this grade.

At Madras.—Managers and instructors of institutions and other persons who wish to be allowed into the examination hall to inspect the machines and remedy any defects should call at the office on the 18th or 19th April and have their names registered. Tickets of admission specifying their names, the institution to which they belong, etc., will be issued to them and these should be produced at the entrance to the examination hall.

The examinations in Type-writing will, wherever the candidates have to be examined in batches, be conducted as in the following time-table:—

Batch.	Elementary Examination.		Intermediate Examination.		Advanced Examination.	
	First paper.	Second paper.	First paper.	Second paper.	First paper.	Second paper.
	20th *April*.		21st *April*.		21st *April*.	
First batch ..	7-30 a.m. to 9 a.m.	8-10 a.m. to 9-40 a.m.	8-30 a.m. to 9-30 a.m.	9-40 a.m. to 10-40 a.m.	10 a.m. to 10-30 a.m.	10-40 a.m. to 3-10 p.m.
Second batch ..	10 a.m. to 10-30 a.m.	10-40 a.m. to 12-10 p.m.	11 a.m. to 11-30 a.m.	11-40 a.m. to 1-40 p.m.	1-30 p.m. to 2 p.m.	3-10 p.m. to 6-40 p.m.
Third batch ..	12-30 p.m. to 1 p.m.	1-10 p.m. to 2-40 p.m.	2 p.m. to 2-30 p.m.	2-40 p.m. to 4-40 p.m.	....	....
Fourth batch ..	3 p.m. to 3-30 p.m.	3-40 p.m. to 5-10 p.m.	....	....	....	....

N.B.—*A candidate will be allowed to leave his seat in the interval between the first and second papers.*

In the case of the *Elementary* examination, candidates of the first and the second batches will not be allowed to leave the examination hall until 12 noon, and no candidate for the third and fourth batches coming after this hour will be admitted to the examination. For the *Intermediate* examination, candidates of the first batch will not be allowed to leave until 10-40 a.m., and no candidate for the second and third batches coming after this hour will be admitted. Similarly for the *Advanced* examination, candidates of the first batch will not be allowed to leave until 1-10 p.m., and no candidate for the second batch coming after this hour will be admitted. Candidates that have each a separate machine and that do not want to be examined in batches are expected to appear for their examination with the third batch for the Elementary, and with the second batch for the Intermediate and Advanced examinations.

Managers and instructors of institutions concerned will be allowed into the examination rooms *in the intervals between the examinations of the various batches* to inspect the machines and to remedy any defects.

If a candidate reports to the Superintendent that his machine has gone out of order, the Superintendent will intimate this to the manager or instructor if he is waiting outside on the premises, and will permit such manager or instructor to enter the hall or room (though the candidates may be at work) to inspect the machine and to remedy the defect or to supply another machine. It must, however, be clearly understood that the Superintendent incurs no responsibility in this matter, his action will be purely *ex gratia*, the whole responsibility resting on the candidate and the manager or instructor.

A similar concession will be allowed in the case of a private candidate if he has some one outside who is willing to inspect the machine and put it right, etc.

No extra time will be given to candidates to compensate for loss of time while the machine is out of order and being put right.

(By order)

Office of the Comr. for Govt. Examinations,
Madras, 17th April 1917.

G. MADDOX,
Secretary.

GOVERNMENT TECHNICAL EXAMINATIONS—APRIL 1917.

Candidates for the ensuing Government Technical Examinations are informed that they must bring their drawing instruments with them for those subjects which require plans to be traced, or scales and diagrams to be drawn. The drawing paper required will be supplied to them at the examination.

Candidates in *Surveying and Levelling (Advanced grade only)* will be allowed to bring with them their mathematical tables for use in the examination.

Candidates in Carpentry, Fitter's work and any other subject, the practical examination in which requires the use of tools, etc., must bring their own tools, etc., with them.

Candidates in Book-keeping, Commercial Geography, Shorthand and Type-writing will be expected to bring with them for use in the examination hall their own rulers, erasers, knives, pencils and pens.

Candidates for examination in the subjects under "Commerce" will be allowed also to bring with them ink of two or more colours (other than bluish ink) for map-drawing, drawing lines in Book-keeping, etc.

Candidates in Shorthand will be allowed to transcribe their shorthand notes with a type writer. They will not be supplied with any "thick" paper for the purpose, but will be allowed to bring with them their own "thick" paper, if they wish to use such paper. The use of carbon paper will on no account be allowed in transcribing the shorthand notes with a type-writer. If the machine used by a candidate, however, goes out of order, no extra time will be given to him to compensate for loss of time while the machine is out of order and being put right.

Candidates in Type-writing will have to bring their own type-writers also and the necessary carbon paper with them and must specify clearly on their answer papers the particular kind of machine used by them as, otherwise, their answer papers will not be valued.

TABLE SHOWING THE ORDER OF TIME AND SUBJECTS ACCORDING TO WHICH THE WRITTEN EXAMINATION WILL BE CONDUCTED.

N.B.—The examination will begin each day in the forenoon at 10 a.m., and in the afternoon at 2 p.m., except in the case of the examinations on the 20th and 21st April for which the arrangement is different as shown in the time-table.

[The figures under the letters E, I, S and A in the third column show the duration of the question papers for the respective grades.]

Days.	Time	Subjects.
1917.		
Friday, 20th April ..	7 a.m. (a).	Surveying and Levelling (E.I.A.*). 3 3 3
	11 a.m. (a).	Machine Drawing (E. I. A.). 5 4½ 4
	12-15 p.m. (b).	Type-writing (E.). 4+4
Saturday, 21st April ..	7 a.m. (a).	Surveying and Levelling (A.). 3
	9 a.m. (a)	Applied Mechanics (A.).
	10-45 a.m. (b)	Type-writing (I.). 4+2
	1-15 p.m. (b).	Type-writing (A.). 4+4
	12 noon (c)	Bridge-work (E. I.) 2+4 3+3
Monday, 23rd April ..	Forenoon ..	Applied Mechanics (E.I.A.); Practical Telegraphy (E.I.A.); Photography (I.); Shorthand—English or Vernacular (A.—vide time-table on the next page). 2 2 3 3 3 3
	Afternoon ..	Applied Mechanics (E.I.A.), Practical Telegraphy (I.A.); Shorthand—English or Vernacular (E.—vide time-table on the next page). 2 2 3 2 3
Tuesday, 24th April ..	Forenoon ..	Earthwork and Road-making (E.I.), Heat (I.); Shorthand—English or Vernacular (I.A.—vide time-table on the next page). 4 2
	Afternoon ..	Mensuration (E.I.); Light (I.), Shorthand—English or Vernacular (I.A.—vide time-table on the next page). 6 3 7
Wednesday, 25th April ..	Forenoon ..	Hydraulics and Irrigation Works (E.I.A.), Carpentry (I.); Book-keeping (E.I.A.); Electricity and Magnetism (E.I.A.). 3 3 3 3 3 3 2 3 3
	Afternoon ..	Hydraulics and Irrigation Works (E.I.A.), Fitter's work (I.), Book-keeping (I.A.); Electricity and Magnetism (A.); Organic Chemistry (I.A.). 6 6 3 4 4 3 3
Thursday, 26th April ..	Forenoon ..	Building Materials and Construction (E. I. A.*); Machine Construction (E.I.); Inorganic Chemistry (E.I.S.A.); Tobacco (I.); Theory and Practice of Commerce (E.I.A.). 7 3 3 3 3 3 3 3 3 3
	Afternoon ..	Building Materials and Construction (I.A.†); Machine Construction (E.I.), Inorganic Chemistry (A.); Physiography (E.I.); Theory and Practice of Commerce (I.A.). 3 3 3 3 3 3 3 3

Vide footnote on the next page.

Days.	Time	Subjects.
1917		
Friday, 27th April	Forenoon	Building Materials and Construction (A.) Practical Plane and Solid Geometry (E. | A.); Electric Lighting and Transmission of Power (I.A.); Agriculture (E.), Banking (E.).
	Afternoon	Building Drawing and Estimating (E. | A.*); Practical Plane and Solid Geometry (A.); Steam and Steam-engines (E.I.A.); Electric Lighting and Transmission of Power (I.A.); Botany (E.I.S.); Economic Entomology (I.); Commercial Geography (A.)
Saturday, 28th April	Forenoon	Building Drawing and Estimating (E.I.§A.§); Steam and the Steam-engine (E.I.A.); Electro-Metallurgy (I.A.), Metallurgy (A.), Geology (I.), General Biology (I.S.), Hygiene (E.), Materia Medica (I.); Horticulture (I.); Veterinary Science (E.A.—First stage or Third stage); Commercial Geography (E.I.A.), Annuities and Life Insurance (I.).
	Afternoon	Building Drawing and Estimating (I.§A.‖); Steam and the Steam-engine (A.‡); Metallurgy (A.), Mineralogy (I.), Animal Physiology (E.); Veterinary Science (A.—Second stage or Third stage); Commercial Geography (I.A.), Annuities and Life Insurance (I.).

E. = Elementary. I. = Intermediate. A. = Advanced. S. = Special.

* Second paper. † Second paper continued ‡ The same paper continued. § First paper ‖ First paper continued

(a) Hour of commencement of examination.

(b) No candidate in Type-writing coming after this hour will be admitted to the examination hall, although the examinator-in-chief may not take place until after 20 minutes from that hour. The Elementary, Intermediate and Advanced examinations in this subject will commence at 7-30 a.m., 8 a.m. and 10 a.m., respectively, if the candidates have to be examined in batches.

Note.—The dates and hours fixed for the Elementary examination in Carpentry and in Fitter's work and for the examination in Practical Pharmacy (special Laboratory course and Practical Dispensing will be notified separately along with the dates and hours fixed for the Oral and Practical examinations in the other subjects.

SHORTHAND (ENGLISH OR VERNACULAR) EXAMINATIONS.

Hours.	Grade.	Paper	Subject.
	Monday, 23*rd April* 1917.		
10-30 a.m. to 10-40 a.m.	Advanced	First paper	Dictation
10-40 a.m. to 1 p.m. (a)	Do.	Do.	Transcription of the same.
2-15 p.m. to 2-30 p.m.	Elementary	Do.	Dictation.
2-30 p.m. to 4 p.m.	Do.	Do.	Transcription of the same
4-4 p.m. to 5-4 p.m.	Do.	Second paper	Paper on principles.
	Tuesday, 24*th April* 1917.		
10-30 a.m. to 10-40 a.m.	Intermediate	First paper	Dictation.
10-40 a.m. to 12-15 p.m.	Do.	Do.	Transcription of the same.
10-41 a.m. to 1-45 p.m.	Advanced	Second paper	Dictation and Elaboration of notes.
2 p.m. to 4 p.m.	Intermediate	Do.	Do.
1-46 p.m. to 3 p.m.	Advanced	Third paper	Dictation.
3 p.m. to 6 p.m.	Do.	Do.	Condensation of the same
4-5 p.m. to 5-5 p.m.	Intermediate	Do.	Paper on principles.

(a) 10-30 a.m. to 1-15 p.m. in the case of Vernacular Shorthand.

Attention is drawn to the following rules:—

1. No candidate will be allowed to enter the examination room unless he wears a clean and decent dress, and in all cases where good manners require it a suitable covering for the head, nor will he be allowed to keep his shoes on unless they are shoes of English pattern, and socks and trousers are worn also.

No candidate suffering from any contagious disease will be admitted to the examination room.

2. No candidate will be allowed to quit the examination room on any day until the expiration of half an hour from the time fixed for the commencement of the examination, and candidates arriving after the expiration of that half hour will not be admitted.

3. No candidate will be allowed to re-enter the examination room during the hours of examination after once quitting it, nor to leave the room without lastly giving up his answer papers.

4. Any candidate detected in speaking to, or in any way communicating with, any other candidate will be at once removed from the room and the circumstance reported to the Commissioner.

5. Any candidate who does not behave properly towards the Chief and Assistant Superintendents of the examination or is suspected of having had recourse to malpractices of any kind is liable to have his examination invalidated and also to be debarred from appearing again for any of the examinations under the control of the Commissioner for such term of years as the Commissioner may think fit, or, if the Commissioner is not satisfied for any reason whatever as to the trustworthiness of his results,

he may be required to undergo a re-examination at some future date to be fixed by the Commissioner in any one or more of the subjects of the examination for which he appeared, his success or failure being determined on the results of such re-examination.

6. *No candidate will, on any account, be allowed to take into the examination room, ink, slates, books, ruled sheets, manuscripts or papers of any kind.* Any one detected in the violation of this rule or having recourse to any unfair practices will be removed from the room and the occurrence reported to the Commissioner. The use of mathematical instruments for drawing figures or ruling lines will, however, be allowed.

7. Candidates whose names are not in the printed list furnished to the Superintendents must submit a written declaration through the Superintendents giving full particulars in regard to themselves including their address and furnish such evidence as may be possible of their having applied for admission to the examination at the proper time and paid the prescribed fees. The answer papers of such candidates will not be valued unless it is clear that the omission of their names is due to no fault of theirs.

8. Candidates choosing to change their place of examination without previous permission or appearing at any centre other than the one at which they ought to have appeared according to the notice published in the Gazette, must not expect to have their papers valued or their results published. In all cases where permission has been granted, the memorandum or letter permitting the change should be produced for the satisfaction of the Superintendents.

9. A candidate having completed his paper will rise from his seat and remain standing until the Superintendent takes his answer paper. Any candidate wishing to ask any question of the Superintendent will pursue the same course, but will on no account leave his place.

10. Any answer papers, or any work in Carpentry, Fitter's work, etc., sent up without the candidate's name and number affixed will not be valued. The answer papers and drawings should be stitched or pinned together at the upper left hand corner, and the whole folded in two, lengthwise (not crosswise into four). The place of examination and the name and number should be written out clearly by the candidate on the top right-hand side of the first page of the answer paper, as well as on the top of the paper after it is folded.

11. Candidates will not be allowed to take any papers, except their question papers, out of the examination room.

12. Candidates are forbidden to tear up papers, or to throw ink or papers on the floor. All "spoilt copies, etc.," should be left on the desk where the candidate has been writing.

(By order)

Office of the Comr. for Govt. Examinations,
Madras, 4th April 1917.

G. MADDOX,
Secretary.

GOVERNMENT TECHNICAL EXAMINATIONS—APRIL 1917.

ORAL AND PRACTICAL EXAMINATIONS.

It is hereby notified that the arrangements made for the conduct of the Oral and Practical Examinations for the several subjects under the different groups will be published in the *Fort St. George Gazette*, from time to time, the subjects, centres, etc., to which the arrangements relate being specified. In all cases for which no arrangements are notified in the Gazette, the necessary information can be obtained from the Chief Superintendents of the Written Examination concerned.

2. Candidates who may not be able to attend the Oral and Practical Examinations should intimate the fact sufficiently early, to the examiner whose name is entered first against the subjects brought up by them, so that arrangements may not be made for their examination. The particular subjects and grades for which the candidates concerned are unable to attend should be clearly specified in the letter to the examiner.

3. Candidates for carpentry, fitter's work and any other subject, the practical examination in which requires the use of tools, etc., should bring their own tools, etc., with them.

4. The following arrangements have been made for the conduct of the Oral and Practical Examinations in the subjects mentioned below:—

[*N.B.*—The blanks will be filled up in a later issue.]

Days with dates.	Subjects.	Grade of examination.	Hour of commencement of examination.	Approximate number of days to be occupied.	Place of examination.	Examiners.
I.—CIVIL ENGINEERING AND MECHANICAL ENGINEERING.						
(1) FOR NELLORE, CUDDAPAH, CHITTOOR, VELLORE, CONJEEVERAM, CHINGLEPUT AND MADRAS CANDIDATES.						
At Madras.						
[Already notified.]						
1917.						
A	Carpentry	Elementary.	..	6	..	..
	Do.	Intermediate.	..	1	....	....
	Fitter's work ..	Elementary.	..	9	..	....
	Do. ..	Intermediate.	..	4	....	....

Days with dates.	Subjects	Grade of examination.	Hour of commencement of examination.	Approximate number of candidates to be examined	Place of examination.	Examiners.

I.—CIVIL ENGINEERING AND MECHANICAL ENGINEERING—*contd.*

(2) FOR MADURA CANDIDATES.

At Madura.

1917	Earthwork and Road-making.	Elementary	7 a.m. ..	3	Technical Institute, Madura.	M.R.Ry. M. R. Sadasiva Ayyar Avargal, B.A., B.L. (a).
Wednesday, 2nd May.	Applied Mechanics ..	Do.	7 a.m. .	1	Do.	Do.
	Hydraulics and Irrigation Works.	Intermediate.	7 a.m. .	1	Do.	Do.
Tuesday, 1st May.	Mensuration	Elementary.	7 a.m. ..	6	Do.	Do.
	Surveying and Levelling.	Do.	7 a.m. .	1	District Board Engineer's Office, Sandiapetah, Madura.	Do.
Thursday, 3rd May.	Do.	Intermediate.	7 a.m. ..	3	Do.	Do.
....	Fitter's Work ..	Elementary	..	3	....	....
	Do. ..	Intermediate.	..	3	....	..

(3) FOR MYSORE CANDIDATES.

At Mysore.

Monday, 30th April.	Building Materials and Construction.	Elementary.	8 a.m. .	3	Chamarajendra Technical Institute, Mysore.	M.R.Ry. T. G. Lakshmana Rao Avargal (b).
	Do.	Intermediate.	8 a.m. ..	8	Do.	Do.
Tuesday, 1st May.	Hydraulics and Irrigation Works	Do.	8 a.m. ..	10	Do.	Do.
	Applied Mechanics ..	Do.	8 a.m. ..	1	Do.	Do.
Wednesday, 2nd May.	Earthwork and Road-making.	Elementary.	8 a.m. ..	2	Do.	Do.
	Do.	Intermediate.	8 a.m. ..	24	Do.	Do.
Friday, 4th May.	Surveying and Levelling.	Do.	8 a.m. ..	18	Do.	Do.
	Do.	Elementary.	8 a.m. ..	1	Do	Do.
Thursday, 3rd May.	Bridge-work	Do.	8 a.m. ..	1	Do.	Do.
	Do.	Intermediate	8 a.m. ..	1	Do	Do.
....	Mensuration	Elementary.	8 a.m. ..	11	Do.	Do.
	Fitter's Work ..	Do.	..	6	....	....
	Do. ..	Intermediate.	..	4	....	....

(4) FOR BELLARY AND BANGALORE CANDIDATES.

At Bangalore.

Friday, 4th May.	Building Materials and Construction.	Intermediate.	6-30 a.m.	50	R.B A.N.M.'s Technical School, Bangalore	Mr. W. D. Old. (c).
Saturday, 5th May	Do.	Elementary	7-30 a.m.	5	Do.	Do.
	Do.	Advanced.	6-30 a.m.	1	Do.	Do.
Wednesday, 9th May.	Hydraulics and Irrigation Works.	Elementary	8 30 a.m	82	Do	Do.
	Do.	Intermediate.	7-30 a.m.	98	Do.	Do.
Monday, 14th May	Applied Mechanics ..	Elementary.	7-30 a.m	87	Do.	Do.
	Do.	Advanced.	6-30 a.m.	1	Do.	Do.
Monday, 7th May.	Earthwork and Road-making.	Elementary.	8-30 a.m.	62	Do.	Do.
Saturday, 5th May.	Do.	Intermediate.	6-30 a.m.	14	Do.	Do
Tuesday, 15th May	Bridge-work	Elementary.	6-30 a.m.	20	Do.	Do.
	Do.	Intermediate.	7 30 a.m.	23	Do.	Do.
Tuesday, 8th May	Mensuration	Elementary.	6-30 a.m	18	Do.	Do.
Thursday, 10th May, and two following days.	Surveying and Levelling	Intermediate.	6-30 p.m.	88	Do.	Do.
	Do.	Advanced.	6 30 a.m.	2	Do.	Do.
Monday, 14th May.	Madras Construction ..	Intermediate	6-30 a.m.	1	Do.	Do
	Fitter's Work ..	Elementary.	..	1	....	....

(a) Local Fund Assistant Engineer, Madura. (b) Chairman, City Improvement Trust Board, Mysore.
(c) Bangalore, Bangalore.

Days with dates.	Subjects	Grade of examination.	Hour of commencement of examination	Approximate number of candidates to be examined	Place of examination.	Examiners.

I.—CIVIL ENGINEERING AND MECHANICAL ENGINEERING—*cont.*

(5) FOR TRIVANDRUM CANDIDATES,

At Trivandrum.

1917.						
Monday, 30th April.	Building Materials and Construction	Intermediate	9 a.m. ..	3	Office of the Executive Engineer, Trivandrum.	M.R.Ry. K. V. Sateen Ayyar Avargal (a).
Thursday, 3rd May.	Earthwork and Road-making.	Elementary.	7-30 a.m.	2	Public Gardens, Trivandrum	Do.
Friday, 4th May.	Surveying and Levelling	Elementary	7 a.m ..	13	Do.	Do.
Saturday, 5th May	Do.	Intermediate.	7 a.m ..	6	Do	Do.
Monday, 7th May.	Do	Advanced.	7 a.m. ..	4	Do.	Do.
Tuesday, 1st May.	Bridge-work	Elementary.	9 a.m. ..	1	Office of the Executive Engineer, Trivandrum	Do.
Wednesday, 2nd May	Mensuration	D	9 a.m. ..	2	Do.	Do.
	Carpentry	Do.	..	6	....	....

(6) FOR SALEM, GUNTUR, RAJAHMUNDRY, PONDICHERRY, ONGOLE, KURNOOL AND BEZWADA CANDIDATES,

At Berwada.

Tuesday, 1st May.	Building Materials and Construction	Elementary.	7 a.m. ..	2	River Conservancy Sub-Divisional Officer's quarters, Berwada.	M.E.Ry. M. Ramaswami Pillai Avargal (b).
	Do.	Intermediate.	8 a.m. ..	4	Do.	Do.
Wednesday, 2nd May.	Hydraulics and Irrigation Works.	Elementary.	7 a.m. ..	1	Do.	Do.
	Do	Intermediate.	8 a.m. ..	7	Do.	Do.
Thursday, 3rd May.	Earthwork and Road-making.	Elementary.	7 a.m. ..	8	Do.	Do.
	Do.	Intermediate	3 p.m. ..	3	Do	Do.
	Bridgework	Do	4 p.m. ..	1	Do.	Do
Friday, 4th May.	Surveying and Levelling.	Elementary.	7 a.m. ..	2	Do.	Do.
	Do.	Intermediate	7 a.m. ..	13	Do	Do.
Saturday, 5th May	Applied Mechanics ..	Elementary.	7 a.m. ..	1	Do.	Do.
	Do.	Intermediate.	8 a.m. ..	1	Do.	Do
Monday, 7th May.	Mensuration	Elementary	7 a.m. ..	23	Do	Do.
	Do.	Intermediate.	3 p.m. ..	1	Do.	Do

(7) FOR NAZARETH (MACHINE CONSTRUCTION—ELEMENTARY GRADE) AND TINNEVELLY CANDIDATES,

At Palamcottah.

Tuesday, 1st May.	Building Materials and Construction.	Elementary.	7 a.m.	1	Executive Engineer's Office, Palamcottah.	Mr T. P. Dillon (c).
	Machine Construction ..	Do.	7 a.m. ..	1	Do.	Do.
	Mensuration	Do	7 a.m. ..	3	Do.	Do.
	Applied Mechanics	Do.	7 a.m. ..	1	Do.	Do
	Earthwork and Road-making	Do.	7 a.m. ..	1	Do.	Do
Wednesday, 2nd May.	Do.	Intermediate.	7 a.m. ..	1	Do.	Do.
	Surveying and Levelling.	Do.	7 a.m. ..	3	Do.	Do.
	Do	Elementary.	7 a.m. ..	6	Do.	Do.

(8) FOR ERNAKULAM, SALEM AND COIMBATORE CANDIDATES.

At Coimbatore.

Monday, 30th April.	Building Materials and Construction	Elementary.	7 a.m. ..	3	Main Building, Madras Forest College, Coimbatore	M.R.Ry. P. S. Ramaswami Ayyar Avargal (d).
	Do.	Intermediate	7 a.m. ..	2	Do.	Do.
Tuesday, 1st May	Hydraulics and Irrigation Works	Elementary.	7 a.m. ..	3	Do.	Do.
Wednesday, 2nd May.	Earthwork and Road-making.	Do.	7 a.m. .	3	Do.	Do.
	Do	Intermediate.	7 a.m. ..	1	Do.	Do.
Tuesday, 1st May	Mensuration	Elementary	7 a.m. ..	4	Do.	Do.
Friday, 4th May.	Surveying and Levelling.	Intermediate	7 a.m. ..	6	Do.	Do.
Saturday, 5th May	Do.	Advanced ..	7 a.m. ..	1	Do	Do
Thursday, 3rd May	Do.	Elementary.	7 a.m. ..	4	Do.	Do.

(a) Executive Engineer, Trivandrum.
(b) Assistant Engineer, Public Works Department River Conservancy sub-division, Berwada.
(c) Executive Engineer, Palamcottah. (d) Sub-Engineer, Public Works Department, Coimbatore.

Days and Dates	Subjects.	Grade of examination.	Hour of commencement of examination.	Approximate number of candidates to be examined.	Place of examination.	Examiners.

I.—CIVIL ENGINEERING AND MECHANICAL ENGINEERING—*contd.*

(9) FOR AMALAPURAM CANDIDATES,

At Rajole.

1917. Thursday,	3rd May.	Earthwork and Road-making.	Intermediate.	7-30 a.m.	1	P.W.D. Vanimbu Sub-Division office, Rajole.	M.R.I.y. S. V. Kanakasabhai Pillai Avargal (a)
Wednesday,	2nd May.	Surveying and Levelling.	Do.	7-30 a.m.	3	Do.	Do
Thursday,	3rd May.	Do.	Elementary	7-30 a.m.	1	Do.	Do
Friday,	4th May.	Mensuration	Do.	7-30 a.m.	5	Do.	Do.
Tuesday,	1st May	Building Materials and Construction.	Intermediate.	7-30 a.m.	2	Do.	Do.
Friday,	4th May.	Hydraulics and Irrigation works.	Elementary.	7-30 a.m.	1	Do.	Do.
Tuesday,	1st May.	Bridgework ..	Do.	2-30 p.m.	1	Do.	Do

(10) FOR NELLAPUR AND MASULIPATAM CANDIDATES,

At Masulipatam.

	Building Materials and Construction.	Intermediate	a.m. ..	6	
May.	Hydraulics and Irrigation Works.	Elementary.	p.m. ..	1	
	Do.	Intermediate	p.m. ..	2	
	Earthwork and Road-making	Elementary.	a.m. ..	(1)	
May.	Do.	Intermediate	a.m.	3	
	Bridge work	Elementary.	p.m.	1	
	Surveying and Levelling.	Do.	a.m.	2	
May.	Do.	Intermediate	a.m.	12	
	Mensuration ..	Elementary.	a.m. ..	13	
May.	Do.	Intermediate	a.m. ..	5	
	Steam and the Steam-Engine	Elementary.	p.m. ..	1	
May.	Do.	Intermediate	p.m. ..	2	
	Fitter's Work ..	Do.	a.m. ..	2	
May.	Do. ..	Elementary.	a.m. ..	6	

(11) FOR CUDDALORE, KUMBAKONAM, TANJORE, PUDUKKOTTAI AND TRICHINOPOLY CANDIDATES,

At Trichinopoly.

	Building Materials and Construction.	Elementary	7 a.m. ..	13	Trichinopoly ..	Mr. W. C. Old (b) and Mr. J. Webster (c).
May	Do.	Intermediate	7 a.m. ..	121	Do.	Do.
	Hydraulics and Irrigation Works.	Elementary.	7 a.m. ..	35	Do.	Do.
May.	Do.	Intermediate	7 a.m. ..	61	Do.	Do.
	Earthwork and Road-making	Elementary.	7 a.m. ..	112	Do.	Do.
May.	Do.	Intermediate	7 a.m.	60	Do.	Do
	Bridge-work	Elementary.	7 a.m.	40	Do.	Do.
	Do	Intermediate	7 a.m. ..	20	Do.	Do.
May.	Machine Construction.	Do.	8 a.m.	2	Do.	Do
	Do ..	Elementary.	9 a.m.	1	Do.	Do.
	Surveying and Levelling.	Do.	7 a.m. ..	10	Do.	Do.
May	Do.	Intermediate	7 a.m. ..	183	Do.	Do.
	Do.	Advanced.	7 a.m. ..	28	Do.	Do.

(a) Sub-Divisional Officer, Masulipatam. (b) Secunderabad, Bangalore.
(c) College of Engineering Chepauk, Madras.

Days with dates.	Subjects.	Grade of examination.	Hour of commencement of examination.	Approximate number of candidates to be examined.	Place of examination.	Examiners.

I.—CIVIL ENGINEERING AND MECHANICAL ENGINEERING—*contd.*

(11) FOR CUDDALORE, KUMBAKONAM, TANJORE, PUDUKKOTTAI AND TRICHINOPOLY CANDIDATES.

At Trichinopoly—contd.

1917.	Applied Mechanics ..	Elementary	7 a.m. ..	52	Trichinopoly ..	Mr W. C. Old (c) and Mr. J. Webster (d).
May.						
	Do. ..	Intermediate.	7 a.m. ..	1	Do.	Do
May	Mensuration	Elementary	7 a.m. ..	118	Do.	Do.
	Do.	Intermediate	7 a.m. ..	3	Do.	Do.
May.	Carpentry	Elementary.	..	2	....	....
	Do.	Intermediate	..	1	....	....

(12) FOR ERNAKULAM, CHICACOLE, VIZIANAGRAM AND VIZAGAPATAM CANDIDATES.

At Vizagapatam.

Tuesday, 1st May.	Building Materials and Construction.	Elementary.	7 a.m. ..	11	Office of the Superintending Engineer, Vizagapatam.	M.R.Ry. S. Rajagopalaswami Modaliyar Avargal (e).
Wednesday, 2nd May.	Do.	Intermediate	7 a.m. ..	4	Do.	Do.
Thursday, 3rd May.	Hydraulics and Irrigation Works.	Elementary.	7 a.m. ..	8	Do.	Do.
	Do.	Intermediate.	7 a.m. ..	3	Do.	Do
Friday, 4th May.	Earthwork and Road-making.	Elementary.	7 a.m. ..	11	Do.	Do.
Wednesday, 2nd May.	Bridge work	Do.	7 a.m. ..	1	Do.	Do.
Saturday, 5th May.	Surveying and Levelling	Do	7 a.m. ..	6	Do.	Do.
	Do.	Intermediate.	7 a.m. ..	4	Do.	Do.
Monday, 30th April.	Mensuration	Elementary.	7 a.m. ..	11	Do.	Do.

(13) FOR COCANADA, PEDDAPUR AND RAJAHMUNDRY CANDIDATES.

At Dowlaishwaram.

Monday, 23rd April.	Building Materials and Construction.	Elementary.	2 p.m. ..	5	Headworks Subdivision Office, Dowlaishwaram.	M.R.Ry. T. V. Sadhasivam Sastriyar Avargal (d).
	Do.	Intermediate.	2 p.m. ..	4	Do.	Do.
Saturday, 5th May.	Surveying and Levelling.	Elementary	2 p.m. ..	3	Do.	Do.
	Do.	Intermediate.	8 a.m. ..	2	Do.	Do.
Wednesday, 2nd May.	Earthwork and Road-making.	Elementary.	8 a.m. ..	8	Do.	Do.
	Do.	Intermediate.	8 a.m. ..	2	Do.	Do.
Friday, 4th May.	Mensuration	Elementary.	2 p.m. ..	22	Do.	Do.
Tuesday, 1st May.	Hydraulics and Irrigation Works.	Elementary.	2 p.m. ..	7	Do.	Do.
	Do.	Intermediate	2 p.m. ..	1	Do.	Do.
	Do.	Advanced ..	2 p.m. ..	1	Do.	Do.
	Bridge-work	Elementary.	2 p.m. ..	3	Do.	Do.
Thursday, 3rd May.	Do	Intermediate.	2 p.m. ..	1	Do.	Do.
	Applied Mechanics ..	Advanced ..	2 p.m. ..	1	Do.	Do.
Saturday, 5th May.	Machine Construction ..	Elementary.	2 p.m. ..	1	P.W.D. Government Workshops, Dowlaishwaram.	Do.
....	Carpentry	Do.	.. ..	1	Do.	Do.
	Fitters' Work ..	Do.		2	Do.	Do.

(c) Bensontown, Bangalore.
(d) College of Engineering, Chepauk, Madras.
(e) Personal Assistant to the Superintending Engineer, Vizagapatam.
(f) Subdivisional officer, Headworks subdivision, Dowlaishwaram.

Days with dates.	Subjects.	Grade of examination.	Hour of commencement of examination.	Approximate number of candidates to be examined.	Place of examination.	Examiners.

II. ELECTRICAL ENGINEERING.

(1) FOR TRICHINOPOLY (ELECTRIC LIGHTING AND TRANSMISSION OF POWER AND PRACTICAL TELEGRAPHY—ADVANCED GRADE *only*) CUDDALORE AND MADRAS CANDIDATES,

At Madras.

1917. Saturday, 14th April.	Practical Telegraphy ..	Elementary ..	9 a.m.	12	Government Telegraph office, North Beach Road, Madras	Mr. J. G. Lushington (a) and Rev. A. Moffat.
	Do. ..	Intermediate..	9 a.m.	2	Do	Do.
	Do. ..	Advanced ..	9 a.m.	1	Do.	Do.
	Electric Lighting and Transmission of Power.	Do. ..	7 a.m.	3	College of Engineering, Chepauk.	Mr. H R Mathews (b) and Rev. A. Moffat.

(2) FOR KUMBAKONAM, TANJORE, MADURA, TINNEVELLY, OOTACAMUND AND TRICHINOPOLY CANDIDATES,

At Trichinopoly.

Monday, 7th May, and two following days.	Practical Telegraphy ..	Elementary.	10 a.m. ..	67	St. John's European High School, Trichinopoly.	Mr. J. G. Lushington (a).
Thursday, 10th May.	Do. ..	Intermediate.	10 a.m. ..	2	Do.	Do.
Friday, 11th May.	Electric Lighting and Transmission of Power.	Do.	10 a.m. ..	3	St. Joseph's College, Trichinopoly.	Do.

III. PHYSICAL SCIENCE, BIOLOGY AND AGRICULTURE.

(1) FOR VELLORE, CHINGLEPUT AND MADRAS CANDIDATES,

Vide Column 5.

Tuesday, 17th April.	Electricity and Magnetism.	Elementary ..	10 a.m	9	Christian College, Madras.	Rev. A. Moffat, M.A., B.SC. (c).
	Do.	Intermediate.	10 a.m.	1	Do.	Do.
	Do	Advanced ..	10 a.m.	1	Do.	Do.
Tuesday, 24th April.	Physiography	Elementary ..	7 a.m.	2	King Institute, Guindy (near Saidapet, Chingleput district).	M.R Ry. T. Sitapati Avargal, L.M. & S. (d) and Rev. A. Moffat.
	Inorganic Chemistry ..	Do .	7 a.m.	6	Do.	Do.
	Do. ..	Intermediate	7 a.m.	3	Do.	Do.
	Do ..	Advanced ..	7 a.m.	1	Do	Do.
	Organic Chemistry ..	Do. ..	7 a.m.	1	Do.	Do.
	Do. ..	Intermediate.	7 a.m.	2	Do.	Do.
	Agriculture ..	Elementary ..	7 a.m.	7	Do.	M.R.Ry. M. Paramesvara Ayyar Avargal (e).
Monday, 30th April.	Animal Physiology ..	Do. ..	3 p.m	6	The Museum, Egmore, Madras.	Dr. J. E. Henderson, M.B., B.C.M., (f) and M.R Ry. Rao Sahib M. C Kesava Avargal.
	Botany	Do. ..	3-30 p.m	4	Do	Do.

(2) FOR TRIVANDRUM CANDIDATES,

At Trivandrum.

Tuesday, 8th May.	Botany	Elementary ..	8 a.m.	2	Public Gardens, Trivandrum.	Dr. N. Kunjan Pillai, M.A., B.Sc. (g).

(3) FOR TANJORE, TINNEVELLY AND TRICHINOPOLY CANDIDATES,

At Trichinopoly.

Tuesday, 1st May.	Electricity and Magnetism.	Elementary.	10 a.m ..	5	S.P.G. College, Trichinopoly.	M.R.Ry. K. P. Bhashyam Ayyar Avargal (g).
Wednesday, 2nd May.	Do.	Intermediate.	10 a.m. ..	6	Do.	Do.
	Do.	Advanced ..	2 p.m. ..	1	Do.	Do.
Monday, 30th April.	Inorganic Chemistry ..	Elementary.	10 a.m. ..	1	Do.	M.R.Ry. S. S. Vyasa Rao Avargal (g).
	Do. ..	Intermediate.	2 p.m. ..	3	Do.	Do.

(a) Technical Deputy Superintendent, Government Telegraph office, Madras.
(b) Professor of Higher Electrical Engineering, College of Engineering, Chepauk
(c) Examiner, Egmore, Madras.
(d) Assistant, Kutchery Road, Mylapore.
(e) Chemical Assistant, King Institute, Guindy (near Saidapet, Chingleput district).
(f) Museum House, Egmore, Madras.
(g) S P.G. College Trichinopoly.
(h) Director of Agriculture and Fisheries, Trivandrum.

Days with dates.	Subjects.	Grade of examination.	Hour of commencement of examination.	Approximate number of candidates to be examined.	Place of examination.	Examiners.

III.—PHYSICAL SCIENCE, BIOLOGY AND AGRICULTURE—*cont.*

(4) FOR MYSORE, BANGALORE, COIMBATORE AND CHITTOOR CANDIDATES,

At Chittoor.

1917.	Physiography ..	Intermediate.	7 a.m. ..	1	Government Training School, Chittoor	M.R.Ry. B. V. Narasaiah Esq. Avargal (c).	
Saturday, 5th May.	Animal Physiology ..	Elementary	7 a.m. ..	7	Do.	Do.	
	Botany ..	Do.	7 a.m. ..	55	Do.	Do.	
	Do. ..	Intermediate.	7 a.m. ..	1	Do.	Do.	
	Agriculture ..	Elementary.	7 a.m. ..	11	Do.	Do.	

(5) FOR CUDDAPAH CANDIDATES,

At Cuddapah.

Monday, 6th June.	Animal Physiology ..	Elementary.	7 a.m. ..	3	Municipal High School, Cuddapah.	M.R.Ry. B. V. Narayana Esq. Avargal (c)
	Botany ..	Do.	7 a.m. ..	1	Do.	Do.
	Agriculture ..	Do.	7 a.m. ..	1	Do.	Do.

(6) FOR BELLARY AND CHICACOLE CANDIDATES,

At Chicacole.

Monday, 7th May.	Physiography ..	Intermediate.	7 a.m. ..	4	Government Training School, Chicacole	M.R.Ry. S. Raghava Ayyangar Avargal (d).
	Animal Physiology ..	Elementary	7 a.m. ..	17	Do.	Do.
	Botany	Do.	7 a.m. ..	23	Do.	Do.
	Do.	Intermediate	7 a.m. ..	1	Do.	Do.
	Agriculture	Elementary	7 a.m. ..	1	Do.	Do.
	Do.	Intermediate.	7 a.m. ..	1	Do.	Do.

(7) FOR PARVATIPUR CANDIDATES,

At Parvatipur.

Wednesday, 9th May.	Physiography ..	Elementary.	7 a.m. ..	13	Government Training School, Parvatipur.	M.R.Ry. S. Raghava Ayyangar Avargal (d).
	Do. ..	Intermediate.	7 a.m. ..	2	Do.	Do.
	Animal Physiology ..	Elementary.	7 a.m. ..	30	Do.	Do.
	Botany	Do.	7 a.m. ..	28	Do.	Do.
	Agriculture	Do.	7 a.m. ..	8	Do.	Do.

(8) FOR VIZAGAPATAM CANDIDATES,

At Vizagapatam.

Friday, 11th May.	Animal Physiology ..	Elementary.	7 a.m. ..	20	Government Training School, Vizagapatam.	M.R.Ry. S. Raghava Ayyangar Avargal (d).
	Physiography ..	Do	7 a.m. ..	1	Do	Do.
	Do ..	Intermediate.	7 a.m. ..	2	Do.	Do.
	Botany ..	Elementary.	7 a.m. ..	18	Do.	Do.
	Agriculture ..	Do.	7 a.m. ..	1	Do.	Do.
	Do.	Intermediate.	7 a.m. ..	1	Do.	Do.

(9) FOR VIZIANAGRAM CANDIDATES,

At Vizianagram.

Thursday, 10th May.	Physiography ..	Elementary.	8 a.m. ..	1	Maharaja's College, Vizianagram.	M.R.Ry. S. Raghava Ayyangar Avargal (d).
	Animal Physiology ..	Do.	8 a.m. ..	6	Do.	Do.
	Botany	Do	8 a.m. ..	5	Do.	Do.
	Agriculture	Do	8 a.m. ..	5	Do.	Do.
	Do.	Intermediate.	8 a.m. ..	3	Do.	Do.

(a) Agricultural Assistant, Government Training School, Saidapet.
(d) Agricultural Assistant, Government Training School, Hindupur.

Days with dates.	Subjects.	Grade of examination.	Hour of commencement of examination.	Approximate number of candidates to be examined.	Place of examination.	Examiners.

III—PHYSICAL SCIENCE, BIOLOGY AND AGRICULTURE—*cont.*

(10) FOR BHADRACHALAM CANDIDATES,

At Bhadrachalam.

1917. Tuesday, 22nd May.	Animal Physiology ..	Elementary.	8 a.m. ..	2	Government Incomplete Secondary School, Bhadrachalam	M.R.Ry. B. V. Narayana Rao Avargal (a).
	Botany	Do.	8 a.m. ..	1	Do.	Do.
	Physiography ..	Do.	8 a.m. ..	2	Do.	Do.

(11) FOR POLAVARAM CANDIDATES,

At Polavaram.

Thursday, 17th May.	Animal Physiology ..	Elementary.	8 a.m. ..	16	Board Incomplete Secondary School, Polavaram	M.R.Ry S. Raghavayya Avargal (b).
	Botany	Do.	8 a.m. ..	14	Do.	Do.
	Agriculture	Do.	8 a.m. ..	1	Do.	Do.

(12) FOR PEDDAPUR AND COCANADA CANDIDATES,

At Cocanada.

Tuesday, 15th May.	Animal Physiology ..	Elementary.	7 a.m. ..	14	F. R. College, Cocanada.	M.R.Ry S. Raghavayya Avargal (b).
	Botany	Do.	7 a.m. ..	10	Do.	Do.
	Agriculture	Do.	7 a.m. ..	1	Do.	Do.

(13) FOR AMALAPURAM CANDIDATES,

At Amalapuram.

Monday, 14th May.	Animal Physiology ..	Elementary.	7 a.m. ..	7	Board, High School, Amalapuram	M.R.Ry S. Raghavayya Avargal (b).
	Botany	Do.	7 a.m. ..	9	Do.	Do.
	Agriculture	Do.	7 a.m. ..	12	Do.	Do.

(14) FOR RAJAHMUNDRY CANDIDATES,

At Rajahmundry.

Monday, 30th April.	Inorganic Chemistry ..	Elementary.	7 a.m. ..	1	Government Arts College, Rajahmundry	M.R.Ry V. Viswanatha Satyanarayana Garu (c).
	Physiography ..	Do.	7 a.m. ..	5	Do.	Do.
	Do. ..	Intermediate.	7 a.m. ..	1	Do.	Do.
	Animal Physiology ..	Elementary.	9 a.m. ..	9	Do.	Do.
	Botany	Do.	7 a.m. ..	10	Do.	M.R.Ry S. Raghavayya Avargal (b).
Wednesday, 16th May.	Do.	Intermediate.	7 a.m. ..	2	Do.	Do.
	Agriculture	Elementary.	7 a.m. ..	12	Do.	Do.
	Do.	Intermediate.	7 a.m. ..	2	Do.	Do.

(15) FOR ELLORE CANDIDATES,

At Ellore.

Friday, 18th May.	Animal Physiology ..	Elementary.	7 a.m. ..	3	Government Training School, Ellore	M.R.Ry. S. Raghavayya Avargal (b).
	Botany	Do.	7 a.m. ..	40	Do.	Do.
	Do.	Intermediate.	7 a.m. ..	1	Do.	Do.
	Agriculture	Do.	7 a.m. ..	1	Do.	Do.
	Do.	Elementary.	7 a.m. ..	4	Do.	Do.

(16) FOR NARSAPUR AND BHIMAVARAM CANDIDATES.

At Bhimavaram.

Monday, 21st May.	Physiography ..	Elementary.	7 a.m. ..	4	Board Incomplete Secondary School, Bhimavaram.	M.R.Ry. S. Raghavayya Avargal (b).
	Animal Physiology ..	Do.	7 a.m. ..	10	Do.	Do.
	Botany	Do.	7 a.m. ..	11	Do.	Do.
	Do.	Intermediate.	7 a.m. ..	1	Do.	Do.
	Agriculture	Do.	7 a.m. ..	11	Do.	Do.

(a) Agricultural Assistant, Government Training School, Saidapet.
(b) Agricultural Assistant, Government Training School, Bandipet.
(c) Lecturer, Government College, Rajahmundry.

Days with dates.	Subjects.	Grade of examination.	Hour of commencement of examination.	Approximate number of candidates to be examined.	Place of examination.	Examiners.

III.—PHYSICAL SCIENCE, BIOLOGY AND AGRICULTURE—*cont.*

(17) FOR MASULIPATAM CANDIDATES,

At Masulipatam.

1917. Wednesday, 16th May	Physiography ..	Elementary.	11 a.m. ..	1	Hindu High School, Masulipatam	M.R.Ry. B. V. Narayana Rao Avargal (a)
	Animal Physiology ..	Do.	11 a.m. ..	6	Do.	Do.
	Botany	Do.	11 a.m. ..	2	Do.	Do.
	Agriculture	Do.	11 a.m. ..	5	Do.	Do.

(18) FOR BEZWADA CANDIDATES,

At Bezwada.

Thursday, 17th May.	Physiography ..	Elementary.	8 a.m. ..	9	G.M.S. High School, Bezwada.	M.R.Ry. B. V. Narayana Rao Avargal (a).
	Do. ..	Intermediate.	8 a.m. ..	1	Do.	Do.
	Animal Physiology ..	Elementary	8 a.m. ..	6	Do.	Do.
	Botany	Do.	8 a.m. ..	3	Do.	Do.
	Agriculture	Do.	8 a.m. ..	3	Do.	Do.

(19) FOR GURAZALA CANDIDATES,

At Gurazala.

Monday, 21th May	Animal Physiology ..	Elementary.	7 a.m. ..	15	Board School, Gurazala.	M.R.Ry. B. V. Narayana Rao Avargal (a).
	Botany	Do.	7 a.m. ..	10	Do.	Do.
	Agriculture	Do.	7 a.m. ..	8	Do.	Do.

(20) FOR GUNTUR CANDIDATES,

At Guntur

Tuesday, 16th May.	Physiography ..	Elementary.	7 a.m. ..	4	Government Training School, Guntur.	M.R.Ry. B. V. Narayana Rao Avargal (a).
	Do. ..	Intermediate.	7 a.m. ..	1	Do.	Do.
	Animal Physiology ..	Elementary	7 a.m. ..	7	Do.	Do.
	Botany	Do.	7 a.m. ..	6	Do.	Do.
	Agriculture	Do.	7 a.m. ..	3	Do.	Do.

(21) FOR BAPATLA CANDIDATES,

At Bapatla.

Monday, 14th May.	Physiography ..	Elementary.	7 a.m. ..	6	Board High School, Bapatla	M.R.Ry. B. V. Narayana Rao Avargal (a).
	Animal Physiology ..	Do.	8 a.m. ..	3	Do.	Do.
	Botany	Do.	7 a.m. ..	6	Do.	Do.
	Agriculture	Do.	7 a.m. ..	13	Do.	Do.

(22) FOR ONGOLE CANDIDATES,

At Ongole.

Wednesday, 9th May	Physiography ..	Elementary.	7 a.m. ..	1	Government Training School, Ongole.	M.R.Ry. B. V. Narayana Rao Avargal (a).
	Animal Physiology ..	Do.	7 a.m. ..	25	Do.	Do.
	Botany	Do.	7 a.m. ..	11	Do.	Do.
	Agriculture	Do.	7 a.m. ..	13	Do.	Do.

(23) FOR PODILI CANDIDATES,

At Podili.

Friday, 11th May.	Animal Physiology ..	Elementary.	7 a.m. ..	1	Board Higher Elementary School, Podili.	M.R.Ry. B. V. Narayana Rao Avargal (a).
	Botany	Do.	7 a.m. ..	16	Do.	Do.
	Agriculture	Do.	7 a.m. ..	15	Do.	Do.

(a) Agricultural Assistant, Government Training School, Paspatur.

Days with dates	Subjects.	Grade of examination.	Hour of commencement of examination.	Approximate number of candidates to be examined	Place of examination	Examiners.

III.—PHYSICAL SCIENCE, BIOLOGY AND AGRICULTURE—*cont.*

(24) FOR KANARESE CANDIDATES,

At Kanakur.

1917. Tuesday, 8th May.	Animal Physiology ..	Elementary.	7 a.m.	6	Board Higher grade Elementary School, Kanakur.	M.R Ry. B. V. Narayana Rao Avargal (a).
	Physiography ..	Do.	7 a.m. ..	9	Do.	Do.
	Botany	Do.	7 a.m. ..	12	Do.	Do.
	Agriculture	Do.	7 a.m. ..	3	Do.	Do.

(25) FOR NELLORE CANDIDATES,

At Nellore.

Monday, 7th May.	Animal Physiology ..	Elementary.	7 a.m. ..	18	Government Training School, Nellore.	M.R.Ry. B. V. Narayana Rao Avargal (a).
	Botany	Do.	7 a.m. ..	3	Do.	Do.
	Agriculture	Do.	7 a.m. ..	1	Do.	Do.

(26) FOR KURNOOL CANDIDATES,

At Kurnool.

Thursday, 31st May.	Botany	Elementary.	10 a.m. ..	14	Government Training School, Kurnool.	M.R Ry. B. V. Narayana Rao Avargal (a).
	Do.	Intermediate.	10 a.m. ..	1	Do.	Do.

(27) FOR BELLARY CANDIDATES,

At Bellary.

Saturday, 2nd June.	Animal Physiology ..	Elementary.	7 a.m. ..	1	Government Training School, Bellary.	M.R Ry. B. V. Narayana Rao Avargal (a).
	Botany	Do.	7 a.m. ..	1	Do.	Do.
	Agriculture	Do.	7 a.m. ..	1	Do.	Do.
	Do.	Intermediate.	7 a.m. ..	3	Do.	Do.

(28) FOR CUDDALORE, KUMBAKONAM AND TANJORE CANDIDATES,

At Tanjore.

Tuesday, 1st May.	Physiography ..	Intermediate.	7 a.m. ..	3	Government Training School, Tanjore.	M.R.Ry. S. Raghava Ayyangar Avargal (d).
	Animal Physiology ..	Elementary.	7 a.m. ..	7	Do.	Do.
	Botany	Do.	7 a.m. ..	18	Do.	Do.
	Do.	Intermediate.	7 a.m. ..	3	Do.	Do.
	Agriculture	Do.	7 a.m. ..	3	Do.	Do.
	Do.	Elementary.	7 a.m. ..	2	Do.	Do.

(29) FOR TINNEVELLY, TRICHINOPOLY AND MADURA CANDIDATES,

At Madura.

Monday, 30th April.	Animal Physiology ..	Elementary	7 a.m. ..	3	Native College, Madura.	M.R.Ry. S. Raghava Ayyangar Avargal (d).
	Botany	Do.	7 a.m. ..	2	Do.	Do.
	Agriculture	Do.	7 a.m. ..	2	Do.	Do.
	Do.	Intermediate	7 a.m. ..	3	Do.	Do.
	Physiography ..	Do	7 a.m. ..	1	Do.	Do.

IV.—PHARMACY.

(1) FOR MADRAS CANDIDATES,

At Madras.

Monday, 30th April.	Botany (Special) ..	Intermediate.	12-30 p.m.	3	Medical College, Madras.	Lieut.-Col. A. Miller, I.M.S. (e) and M.R.Ry. Rao Sahib M. O. Kandan Avargal, B.A., (e).
	Materia Medica ..	Do.	1 p.m.	6	Do.	Do.
	Practical Pharmacy ..	Do.	1 p.m.	6	Do.	Do.
Tuesday, 1st May.	Practical Dispensing (for Compounders).	Do.	12-30 p.m.	27	Do.	Do.
Wednesday, 2nd May.	Inorganic Chemistry (Special).	Do.	11 a.m. ..	5	Do.	Do.
Thursday 3rd May, and Friday, 4th May.	Special Laboratory Course.	Do.	11 a.m. ..	7	Do.	Do.

(c) Agricultural Assistant, Government Training School, Coimbatore.
(d) Agricultural Assistant, Government Training School, Dindigul.
(e) Medical College, Madras.

Days with dates.	Subjects	Grade of examination.	Hour of commencement of examination.	Approximate number of candidates to be examined.	Place of examination.	Examiners.

IV.—PHARMACY—*cont.*

(2) FOR BERHAMPUR CANDIDATES.

At Berhampur

1917. Monday, 23rd April and Tuesday, 24th April.	Practical Dispensing (for Compounders).	Intermediate.	8 a.m. ..	7	Jubilee Hospital, Berhampur.	M.R.Ry. S. Ranga Acharyar Avargal (*a*)

(3) FOR VIZAGAPATAM CANDIDATES.

At Vizagapatam.

Monday, 23rd April and Tuesday, 24th April	Practical Dispensing (for Compounders).	Intermediate.	8-30 a.m.	8	Civil Hospital, Vizagapatam.	Lieut.-Col. E. M. Hingston, I.M.S. (*b*).

(4) FOR COCANADA CANDIDATES.

At Cocanada.

Monday, 23rd April and Tuesday, 24th April.	Practical Dispensing (for Compounders).	Intermediate.	10 a.m. ..	4	Head-quarters Hospital, Cocanada.	Civil Surgeon Rao Sahib S. Chandrasekhara Mudaliyar, L.M. & S. (*c*).

(5) FOR OOTACAMUND CANDIDATES.

At Ootacamund.

Monday, 23rd April	Practical Dispensing (for Compounders)	Intermediate.	8 a.m. ..	4	St. Bartholomew's Hospital, Ootacamund.	Captain A. J. H. Russell, I.M.S. (*d*).

(6) FOR GUNTUR CANDIDATES.

At Guntur.

Monday, 23rd April, and Tuesday, 24th April.	Practical Dispensing (for Compounders).	Intermediate.	8 a.m. ..	7	Municipal Hospital, Guntur.	Civil Assistant Surgeon J. Venkatarayani Nayudu, L.M. & S. (*e*).

(7) FOR NELLORE CANDIDATES.

At Nellore.

Monday, 14th May, and Tuesday, 15th May.	Practical Dispensing (for Compounders).	Intermediate.	10 a.m. ..	4	Municipal Hospital, Nellore.	Civil Assistant Surgeon R. Mahadeva Ayyar, M.B. (*f*)

(8) FOR CUDDALORE CANDIDATES.

At Cuddalore.

Saturday, 28th April and Monday, 30th April	Practical Dispensing (for Compounders).	Intermediate.	10-30 a.m.	6	Municipal Hospital, Cuddalore.	Civil Assistant Surgeon Khaja Latifuddin Sahib, Khan Bahadur, L.M. & S. (*g*).

(9) FOR TANJORE CANDIDATES.

At Tanjore.

Wednesday, 25th April and Thursday, 26th April.	Practical Dispensing (for Compounders).	Intermediate.	9 a.m. ..	9	Raja Mirasdar Hospital, Tanjore.	M.R.Ry. Rao Bahadur G. S. Rama Rao Avargal, M.D. (*h*).

(10) FOR MADURA CANDIDATES.

At Madura.

Monday, 3rd April and two following days.	Practical Dispensing (for Compounders).	Intermediate.	9 a.m.	11	Office of the District Medical and Sanitary Officer, Madura.	Major D. G. Rai, I.M.S. (*i*).

(*a*) District Medical and Sanitary Officer, Rajahmundry.
(*b*) Do. Vizagapatam.
(*c*) Do. Godavari, Cocanada.
(*d*) Do. Ootacamund.
(*e*) Do. Guntur.
(*f*) Do. Nellore.
(*g*) Do. Cuddalore.
(*h*) Do. Tanjore.
(*i*) Do. Madura.

Days with dates.	Subjects.	Grade of examination.	Hour of commencement of examination.	Approximate number of candidates to be examined.	Place of examination.	Examiners.

IV.—PHARMACY—*cont.*

(11) FOR RAMNAD CANDIDATES,

At Ramnad.

1917. Monday, 23rd April and Tuesday, 24th April.	Practical Dispensing (for Compounders).	Intermediate.	9 a.m. ..	5	Local Fund Hospital, Ramnad.	Civil Surgeon R. Sundaram, M.B. (a)

(12) FOR PALAMCOTTAH CANDIDATES,

At Palamcottah

Tuesday, 24th April and Wednesday, 25th April	Practical Dispensing (for Compounders)	Intermediate	8 a.m.	4	Municipal Hospital, Palamcottah.	Civil Assistant Surgeon L. W. Peraira, L.M. & S. (b).

(13) FOR CALICUT CANDIDATES,

At Calicut.

Monday, April.	23rd	Practical Dispensing (for Compounders)	Intermediate.	8-30 a.m.	20	Municipal Hospital, Calicut.	Dr. W. Stokes, M.B., C.M. (c).

(14) FOR MANGALORE CANDIDATES,

At Mangalore.

Tuesday, April.	24th	Practical Dispensing (for Compounders).	Intermediate.	8-30 a.m.	6	Wenlock Hospital, Mangalore.	M.R.Ry. Rao Sahib V. Verghese Avargal (d)

(15) FOR BELLARY CANDIDATES,

At Bellary.

Tuesday, April and Wednesday, 25th April.	24th	Practical Dispensing (for Compounders).	Intermediate.	10 a.m. ..	5	Sabhapati Mudaliyar's Hospital, Bellary.	Dr J. J Srinivasagam Pillai, L.A., M.B. (e).

(16) FOR KURNOOL CANDIDATES,

At Kurnool.

Monday, April.	23rd	Practical Dispensing (for Compounders).	Intermediate.	8 a.m.	4	Municipal Hospital, Kurnool.	Civil Assistant Surgeon R. Gopinath Rao (f).

(17) FOR VELLORE CANDIDATES,

At Vellore.

Tuesday, May and Wednesday, 2nd May.	1st	Practical Dispensing (for Compounders)	Intermediate.	2 p.m. ..	7	Portland Hospital, Vellore	M.R.My. Rai Bahadur T. P. Lakshmanaperumal Pillai Avargal, L.M. & S. (g).

(18) FOR CHITTOOR CANDIDATES,

At Chittoor.

Friday, April and Saturday, April.	27th 28th	Practical Dispensing (for Compounders).	Intermediate.	10 a.m. ..	5	Head-quarters District Hospital, Chittoor.	Civil Surgeon A. P. Fernandez, L.M. & S., M.R.C.P. & S. (h).

(19) FOR SALEM CANDIDATES,

At Salem.

Wednesday, 25th April.	Practical Dispensing (for Compounders)	Intermediate.	8 a.m. ..	5	Municipal Hospital, Salem.	Mr. P. P Mathias, B.A., M.B. & C.M. (i).

(a) District Medical and Sanitary Officer, Ramnad.
(b) Do Tinnevelly District, Palamcottah
(c) Do Malabar, Calicut.
(d) Do South Kanara, Mangalore.
(e) Do Bellary.
(f) Do Kurnool.
(g) Do North Arcot, Vellore
(h) Do Chittoor
(i) Do Salem.

Days with dates.	Subjects.	Grade of examination	Hour of commencement of examination	Approximate number of candidates to be examined.	Place of examination.	Examiners.
IV.—PHARMACY—*cont.*						
(20) For Coimbatore Candidates,						
At Coimbatore.						
1917. Tuesday, 24th April.	Practical Dispensing (for Compounders).	Intermediate.	9 a.m. ..	2	Municipal Hospital, Coimbatore.	Lieut.-Col. C. F. Rhynhidi, I.M.S. (a).
(21) For Anantapur Candidates,						
At Anantapur.						
Monday, 23rd April.	Practical Dispensing (for Compounders).	Intermediate.	10 a.m. ..	4	Municipal Hospital, Anantapur.	M.R.Sy. S. Subramanya Pai Avargal, B.A., M.B. & C.M. (b).
(22) For Trichinopoly Candidates,						
At Trichinopoly.						
Tuesday, 24th April and two following days.	Practical Dispensing (for Compounders).	Intermediate.	10-30 a.m.	7	Municipal Hospital, Trichinopoly.	Civil Assistant Surgeon J. S. Evers, M.B., B.S., M.R.C.S. (c).
(23) For Cuddapah Candidates,						
At Cuddapah.						
Monday, 23rd April.	Practical Dispensing (for Compounders).	Intermediate.	9 a.m. ..	2	Municipal Hospital, Cuddapah.	M.R.Sy. S. Rama Raliga Avargal, M.B., C.M. (d).
(24) For Rajahmundry Candidates,						
At Rajahmundry.						
Tuesday, 24th April, and Wednesday, 25th April.	Practical Dispensing (for Compounders).	Intermediate.	9-30 a.m.	10	Municipal Hospital, Rajahmundry.	Civil Surgeon E. W. Chester, M.B. (e).

(a) District Medical and Sanitary Officer, Coimbatore.
(b) Do. Anantapur,
(c) Do. Trichinopoly,
(d) Do. Cuddapah.
(e) Civil Surgeon, Rajahmundry.

V.—COMMERCE

Typewriting (Elementary, Intermediate and Advanced Grades).
For all Candidates now at Madras and in the Mufassal.

Only those candidates that satisfy the Examiners in the Written examination will be admitted to the Oral and Practical examinations. A list of such candidates will be published in the *Fort St George Gazette* next month or in June next, with all necessary information as to when and where they should appear for the Oral and Practical examinations. No separate intimation will be sent to the candidates.

(By order)

G. MADDOX,
Secretary.

Office of the Comr. for Govt. Examinations,
Madras, 16th April 1917.

UNIVERSITY OF MADRAS.

NOTIFICATIONS.

B.A. (Honours) Degree Examination, 1920.

It is hereby notified that the following are the Special Subjects prescribed in Branch V—History, Economics and Politics for the B.A. (Honours) Degree Examination of 1920 :—

I. Economic History :
The History of Land Revenue administration in British India.

II. Politics :
The City State-Ancient and Mediæval

III. History :
The French Revolution down to the fall of the Directory.

IV. History :
The Hohenstaufen Emperors.

V. Indian History :
The Mughal Empire between 1605 and 1707.

VI. Economics :
Currency and Banking with special reference to India.

(By order)

F. DEWSBURY, B.A., LL.B.,
Registrar.

Senate House, 3rd April 1917.

B-6

INTERMEDIATE EXAMINATION IN ARTS, 1918.

It is hereby notified that in the list of text-books in Uriya prescribed under Part I-B for the Intermediate Examination in Arts of 1918 and published at page 388 of volume I of the Calendar, 1917:—

For—

Raghuvamsa, by Biechanda Patnaik.

Substitute—

Ramayana Katha by Candra-Sekhara Nanda (Utkala Sahitya Press, Cuttack).

(By order)

F. DEWSBURY B.A., LL.D.,
Registrar.

Senate House, 16th April 1917.

CENTRES FOR UNIVERSITY EXAMINATIONS OF 1918.

The L.T. Degree Examination will be held at Madras, Saidapet and Trivandrum.

2. The B.A. Degree (Honours) Preliminary Examination will be held at Madras, Bangalore, Trichinopoly and Trivandrum.

3. The Final Examination for the B.A. (Honours) Degree in Branches i, iv and v will be held at Madras, Bangalore, Mysore, Trichinopoly and Trivandrum.

The Examination in Branches ii, iii, vi and vii will be held in Madras: the question of centres in the mofussil for these branches is under the consideration of the Syndicate.

4. The written examinations for the B.A. Degree will be held at Madras, Bangalore, Trichinopoly and Trivandrum.

The Practical Examinations for the B.A. Degree will be held in Madras. The question of centres in the mofussil for these Practical Examinations is under the consideration of the Syndicate.

5. The Intermediate Examination in Arts will be held at the following places:—

Madras.	Kumbakonam.	Parlakimedi.
Anantapur.	Madanapalle.	Pudukottah.
Bangalore.	Madura.	Rajahmundry.
Berhampur.	Mangalore.	Salem.
Calicut.	Mannargudi.	Tellicherry.
Cocanada.	Masulipatam.	Tinnevelly.
Coimbatore.	Mysore.	Trichinopoly.
Kottayam.	Negapatam.	Trivandrum.
Ernakulam.	Palamcottah (for female candidates only).	Vellore.
Guntur.	Palghat.	Vizagapatam.
Hyderabad (Deccan).		Vizianagram.

6. The Matriculation Examination will be held at the following places:—

Madras.	Madura.	Rajahmundry.
Bangalore.	Mangalore.	Tinnevelly.
Kottayam.	Mysore.	Trichinopoly.
Hyderabad (Deccan).	Palamcottah (for female candidates only).	Trivandrum.
Calicut.		Vizianagram.

7. The F.L. and B.L. Degree Examinations will be held at Madras and Trivandrum.

8. The Oriental Title Examination will be held at Madras.

(By order)

F. DEWSBURY, B.A., LL.B.,
Registrar.

Senate House, 17th April 1917.

Under Regulation 89, Mr. H. J. Allen, M.A., Bar.-at-Law, a member of the Syndicate, will vacate his seat on the 11th May 1917.

In accordance with Regulation 92, notice is hereby given that an election of a member of the Syndicate will be held forthwith by the Senate.

Nominations must reach the Registrar not later than Friday, the 27th April 1917.

(By order)

F. DEWSBURY, B.A., LL.B.,
Registrar.

Senate House, 17th April 1917.

HIS HIGHNESS THE MAHARAJA'S COLLEGE, TRIVANDRUM.

I. His Highness the Maharaja's College will re-open after the long vacation on Monday, the 26th June 1917/13th Mithunam 1092.

II. All students who wish to seek admission to the Junior Intermediate class of this College should send in their applications immediately after (not before) they have received their Secondary School-Leaving Certificates. Holders of certificates which have been declared eligible for admission only need apply.

Applications unaccompanied by certificate or at least its complete copy from cover to cover will not be considered.

All applicants for admission to the Junior Intermediate class should specify the group and subjects they wish to take for the Intermediate Course as well as the language they offer for Vernacular Composition or Classical Translation. The following groups will be taught in the class:—

Mathematics, Physics and Chemistry.
Ancient History, Modern History and Logic.
Ancient History, Modern History and Malayalam or Tamil.
Ancient History, Sanskrit and Malayalam or Tamil.

III. Students will be selected for admission to the Junior B.A. Honours and Pass classes on the results of the Intermediate Examination. The following subjects will be taught in these classes:—

(a) Class III Honours .. { Branch V—History and Economics.
" VII—English Language and Literature.

(b) Class III (Pass) .. { Part I—English.
" II { Mathematics. Physics Chemistry. History and Economics. Sanskrit and Early Indian History. Malayalam with Sanskrit as a subsidiary subject.

Applications should be sent in to the undersigned as soon as possible. Applicants should state their age, the College or Colleges in which they have studied, the year in which and the register number under which, they passed the Intermediate Examination (or, in the case of Graduates wishing to take an Honours Course, the B.A. Degree Examination).

IV. Accommodation is provided at moderate rates for the residence of a limited number of students in His Highness the Maharaja's Caste Hindu hostel and L.M.S. hostel. The attention of students who wish to join the Caste Hindu hostel is drawn to the notice below issued by the Warden. Students wishing to secure admission in either of the above hostels should apply in good time to the Warden of the hostel they wish to join.

His Highness the Maharaja's College,
Trivandrum, 4th April 1917.

J. STEPHENSON,
Acting Principal.

HIS HIGHNESS THE MAHARAJA'S CASTE HINDU HOSTEL, TRIVANDRUM.

The hostel which provides accommodation for about 50 students of His Highness the Maharaja's College, Trivandrum, will reopen on the morning of the day previous to the date of reopening of the College.

Preference in admission will be given to students whose parents or guardians do not live in Trivandrum.

The following payments are due from students commencing residence for the first term:—

(*a*) Admission fee of R. Re. 1.

(*b*) A deposit of R. Rs. 2 as guarantee for good behaviour, returnable when a student ceases to be a member of the hostel, if his conduct has been satisfactory.

The inclusive charge for board and lodging apart from extras is R. Rs. 12 per mensem.

In addition students must make their own arrangements for the lighting of their rooms and for the services of a barber and washerman.

Early applications for admissions should be made to the Warden as vacancies will be filled up as soon as admissions to the college are settled.

His Highness the Maharaja's Caste Hindu Hostel,
Trivandrum, 23rd March 1917.

D. J. SLOSS,
Warden.

MADRAS LAW COLLEGE.

AUTUMN TERM, 1917.

The College reopens on Monday, 2nd July and regular work for the autumn term for all the classes will commence and attendance will count from that date. The first lecture will be delivered for each of the classes from 10 to 11 a.m. on Monday the 2nd July 1917.

New admission.

B.L., F.L. and Pleadership classes.—Candidates seeking admission to the B.L. class shall have passed the First Examination in Law and those seeking admission to the F.L. and Pleadership classes, the B.A. Degree Examination.*

Term fee.

The term fee for the B.L. and F.L. classes will be Rs. 100, and for the Pleadership class Rs. 50, But Muhammadans, Uriya and all other students belonging to the backward classes or castes specified in article 15 of the Grant-in-Aid Code will be required to pay only half the above fees.

All fees must be paid into the Bank of Madras (at the Head office only) between Monday the 11th and Saturday the 30th June 1917 to the credit of Government under the head "XIX. Educational fees—Government Colleges, Professional—Law College," and the receipt filed in the College office.

Fees should not, under any circumstances, be paid at the branches of the Bank at Madras or into the Government Treasuries, and the Principal will decline to receive fees in cash or receipts for payments made in Treasuries other than that of the Bank of Madras. No exception whatever will be made to this rule.

Application for admission.

NOTE.—(1) Application forms may be obtained on application to the College clerk. These must be duly filled up and filed in the College office, with the Bank's fee receipt, and in the case of F.L. and Pleadership candidates with the vaccination certificate. *Applications with incomplete entries will not be accepted, and no name will be registered until the application in the prescribed printed form is filed in the College office.*

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* No candidate will be admitted to the College unless he presents, together with his application, a transfer certificate showing (*a*) the name of the candidate in full, (*b*) the date of birth as entered in the admission register, (*c*) the dates on which he was admitted to and on which he left the institution, (*d*) the class in which he stood at the time of leaving it, (*e*) the subjects or portions thereof studied by him while enrolled and (*f*) that he has paid all fees or other amount due to that institution in respect of the last term in which he was enrolled.

No student will be allowed to attend the B.L. and Pleadership classes together. In the case of an applicant who had been previously employed, the application must be accompanied by a certificate of good character from the head of the office where he was employed. In the event of his being employed in a department where a register of service is maintained the application should be accompanied by an authenticated extract from such register.

(2) *Vaccination*.—Under G.O. 608, Public, dated 18th August 1894, *all persons applying for admission into Government Professional Colleges* are required to produce "a certificate of re-vaccination after the completion of the tenth year; or should they not have been vaccinated in early childhood, of vaccination after reaching the age of ten years. In the event of their having suffered from small-pox before or during their tenth year, they must produce a certificate of vaccination or re-vaccination subsequent to their having attained the age of ten. This certificate will not, however, be required from persons who bear the marks of small-pox and who produce a certificate signed by two respectable householders that to their personal knowledge the individual was attacked with small-pox after he has completed his tenth year."

(3) The certificate of vaccination or re-vaccination referred to above, must under the rules embodied in the Government Order quoted above (*vide rule* 17) be granted by either Surgeons or Assistant Surgeons or Apothecaries or Sub-Assistant Surgeons or Deputy Inspectors of Vaccination.

Lectures will be delivered in all the subjects required for the P.L., B.L. and Pleadership examinations and in most cases these will be supplemented by classes.

Law College, Madras,
8th April 1917.

A. DAVIES,
Principal.

GOVERNMENT TRAINING SCHOOLS IN THE NINTH CIRCLE.

The Inspector of Schools, Ninth Circle, hereby notifies for the information of the Assistant and Sub-Assistant Inspectors of Schools and the Managers of Aided schools that candidates of the Secondary and Elementary grades will be admitted for training in the beginning of July 1917 in the following Government Training Schools under his charge:—

Number.	Name of institution.	Number of stipends available.			Total.
		Secondary.	Elementary Higher.	Elementary Lower.	
1	Government Secondary Training School, Mangalore ..	20	..	..	20
2	Government Higher Training School, Mangalore ..	..	24	16	40

2. The period of training is one year in the case of secondary students and two years in the case of elementary students.

3. The Inspector will make the selection on the recommendation of the subordinate Inspecting officers.

4. The Sub-Assistant Inspectors are requested to submit to the Inspector two lists—one of selected and the other of rejected candidates.

The names of selected candidates should appear in the list in the order in which the Sub-Assistant Inspectors wish they should be taken, i.e., they should be selected in reference to their general education attainments, their service as teachers, the need for their training and the nature of their appointments and the school from which they apply for training. Candidates who do not satisfy the condition of age laid under rule 14 of the Madras Educational Rules should not, except in very special cases, be included in the list and the selection should be regulated as far as possible by rule 115. In the case of rejected candidates, the reasons for rejection should be noted against each.

5. To provide for the contingency of some of the candidates selected not joining the training school, a few more than the sanctioned number will be selected by the Inspector of Schools from each range. All selected candidates who present themselves at the Training schools on the opening day will be admitted; those who present themselves later will be admitted in the order in which they come, but only up to the limit of sanctioned vacancies.

6. The list should include no one who has not been a teacher before or concerning whom there is a doubt whether he really intends to make teaching his profession.

7. In the selection of candidates for training, those who were awarded stipend last year but were refused admission on account of their not appearing in time might have a first claim for admission.

8. In addition to Provincial stipendiaries, candidates whose stipends are paid by Local or Municipal funds will be admitted for training, as also private candidates as free students. No Provincial stipends will be sanctioned for teachers who hold permanent appointments in Board and Municipal schools.

9. For admission to the Secondary Training class, candidates should have passed the late F.A. or Matriculation examination. Persons holding such Secondary School-Leaving Certificates signed by the Secretary to the Board for the award of such certificates as are accepted by the Inspector may also be selected. Teachers who have passed the Annual examination of the third form or the seventh standard, or have been awarded an Elementary School Leaving Certificate of the seventh standard are eligible for admission into the Higher Elementary Training class; those who have passed the late Primary examination or a corresponding public or school examination or whose attainments are, in the opinion of the Inspecting officers, not lower than these are eligible for admission into the Lower Elementary Training class.

Applications should be accompanied by certificates of general education and conduct in original. Certificates of physical fitness may be produced at the time the students are admitted for training.

10. Printed forms of applications can be obtained by the correspondents of secondary schools from the Inspector of Schools and all others should apply to the Sub-Assistant Inspectors of Schools of their ranges.

11. Applications completed in accordance with the above instructions should reach the Inspector before the 15th May 1917.

Bangalore, 3rd April 1917.

J. A. YATES,
Inspector of Schools, Ninth Circle.

GOVERNMENT TRAINING SCHOOLS IN THE FOURTH CIRCLE.

The Inspector of Schools, Fourth Circle, hereby notifies for the information of the other Inspectors of Schools the Assistant Inspectors, the Sub-Assistant Inspectors and the Managers of aided schools that candidates of the Elementary grade will be admitted for training in the Government Training Schools under his charge as shown below :—

Number.	Name of institution.	Number of stipends available.		Total.	Date of admission.
		Elementary Higher.	Elementary Lower.		
1	Government Higher Elementary Training School for Muhammadans, Madras.	15	24	41	1st June 1917.
2	Government Lower Elementary Training School for Panchamas, Madras.	..	37	37	1st July 1917.
3	Government Higher Elementary Training School, Saidapet.	21	24	45	Do.

2. The period of training in two years in the case of the students of both the Elementary Higher and Lower grades.

3. The Inspector of Schools, Fourth Circle, will make the selection on the recommendation of Inspecting officers.

4. Inspecting officers are requested to forward two lists—one of selected and the other of rejected candidates.

5. The lists of selected and rejected candidates should be forwarded to the Inspector of Schools, Fourth Circle, by the Inspecting officers before the due date. The names of selected candidates should appear in the list in the order in which the Inspecting officers wish they should be taken, i.e., they should be selected in reference to their general education attainments, their service as teachers, the need for their training and the nature of their appointment and the school from which they apply for training. Candidates who do not satisfy the condition as age limit under rule 114 of the Madras Educational Rules should not, except in very special circumstances, be included in the list and the selection should be regulated, as far as possible, by rule 115. In the case of rejected candidates, the reasons for rejection should be mentioned against each.

6. To provide for the contingency of some of the candidates selected not joining the Training School, a few more than the sanctioned number will be selected by the Inspector of Schools. All selected candidates who present themselves at the Training Schools on the opening day will be admitted; those who present themselves later will be admitted in the order in which they present themselves but only up to the number of sanctioned vacancies.

7. The list should include no one who has not been a teacher before or concerning whom there is a doubt whether he really intends to make teaching his profession.

8. In the selection of candidates for training, those who were awarded stipends last year but were refused admission on account of their not appearing in time might have a first claim for admission.

9. In addition to Provincial stipendiaries, candidates whose stipends are paid by Local or Municipal Boards will be admitted for training, as also private candidates as free students. No Provincial stipends will be sanctioned for teachers who hold permanent appointments in Board and Municipal schools, or who hold sub *pro tem.* appointments in permanent vacancies or who have been given provisional appointments by Presidents of Local Boards who employ them. In the case of these teachers, clear information should be given in the application regarding the nature of the appointment held by them (permanent, temporary, sub *pro tem.* or acting as the case may be) and whether the Presidents of the Local Boards concerned are prepared to pay stipends on behalf of the teachers recommended by them. The applications of these candidates should invariably be signed by the Presidents of the Local Boards.

10. As regards the qualification for admission, only those candidates, who have passed the annual examination of the third form or seventh standard and have been found fit for promotion to the fourth form, or have been awarded an Elementary school-leaving certificate of the seventh standard, are eligible for admission into the Elementary higher class and only those who have passed the late Primary School Examination or a corresponding public or school examination or whose attainments in the opinion of the Inspecting officers are not lower than these are eligible for admission into the Elementary lower class. Preference should be given, as much as possible, to candidates whose educational attainments are above these minimum requirements. The certificate of general education should be sent in original with the application. The certificate of physical fitness need be produced only by the candidates chosen as stipendiaries. Separate conduct certificates need not be submitted by candidates whose applications are signed by an Inspecting officer.

11. In cases in which the number of candidates applying for training is in excess of the number for whom there is provision, the selection should be made on the result of an entrance examination conducted by the Sub-Assistant Inspector of Schools. The number of stipends available for each range in the same as that available in previous years.

12. Printed forms of applications can be obtained from the Inspector of Schools or from the subordinate Inspecting officers.

13. Applications completed in accordance with these instructions should reach the Inspector of Schools, Fourth Circle, before the 8th May 1917.

14. Only Panchama teachers whose vernacular is *Tamil* should be recommended for admission into the Government Panchama Training School, Madras.

15. There is a hostel attached to each of the Training schools. Of the students selected and admitted into the Training schools those who do not live with their families or with relations will be required to become members of the hostels. In the hostel attached to the Government Higher Elementary Training School, Saidapet, only Brahmana students will be admitted.

H. A. HART,
Inspector of Schools, Fourth Circle.

Madras, 12th April 1917.

THE PRESIDENCY COLLEGE.

THE LORD ELPHINSTONE PRIZE FOR 1917.

Subject for English Essay.—MATERIALS FOR SOCIAL HISTORY IN THE VICTORIAN NOVEL.

Conditions.

1. The competition is open to students who were members of the Fourth year Pass or Fifth year Honours class at the end of the academic year 1916-17.
2. The essay must be *neatly* and *legibly* written on thick English foolscap and on one side of the paper only.
3. The writer is required to attach to his essay a declaration in the following terms:—
"I hereby declare upon my honour that, in writing this essay, I have not received assistance from any one nor have I referred to works other than those mentioned below."
4. The essay must reach the Principal on or before the *1st August 1917.*

The Presidency College, Madras,
13th April 1917.

H. J. ALLEN,
Principal.

THE POWELL AND MOREHEAD VERNACULAR PRIZE FOR 1918.

Subject of Essay.—THE DEVELOPMENT OF TELUGU POETRY.

Conditions.

1. The competition is open to all students who have graduated from the Presidency College provided that (1) they were students in the Senior Department of the said College of at least two years' standing and (2) that at the time fixed for the competition they are graduates of not more than five years' standing.
2. The essay must be in Telugu.
3. The essay must be neatly and legibly written on thick English foolscap on one side of the paper only.
4. The writer will be required to attach to his essay a declaration in the following terms:—
"I hereby declare upon my honour that, in writing this essay I have not received assistance from any one, nor have I referred to works other than those mentioned below."
5. The essay must reach the Principal not later than the 1st August 1918.
6. The value of the prize is Rs. 140.

The Presidency College, Madras,
13th April 1917.

H. J. ALLEN,
Principal.

GOVERNMENT MUSEUM.

The number of visitors to the Government Museum during the month of March 1917 was as follows:—

	Gratuitous days if											Total number admitted free.	Usually on days.	Total number of visitors.	Number on		Total number visitors.	Daily average.
	Sundays.	Tuesday.	Wednesday.	Thursday.	Wednesday.	Thursday.	Saturday.	Sunday.	Monday.	Tuesday.	Saturday.				Males.	Females.		
Natural History and Archæological sections.																		
Week days ...	1,910	222	72	240	24	5	10	—	—	—	15	2,511	11,101	13,612	2,310	1,000	14,922	602
Sundays ...	540	38	13	202	3	—	—	—	—	—	—	796	2,415	3,211	1,011	1,01	2,148	613
Art, Industrial and Ethnological sections.																		
Week days ...	1,512	221	69	242	1	—	17	—	—	—	26	2,088	10,780	12,868	6,210	6,000	12,210	492
Sundays ...	418	42	14	160	...	—	3	—	—	—	...	637	2,012	2,649	1,708	613	2,321	670

Government Museum, Egmore, Madras,
11th April 1917.

J. R. HENDERSON,
Superintendent.

PRESIDENCY COLLEGE BOTANICAL BULLETIN.

A limited number of sets (Nos. 1 to 50) of the Presidency College Botanical Bulletin at Rs. 2 per set is available for sale. Each number gives a drawing and description of a common flowering plant.

Applications for copies accompanied by a money order for Rs. 2 should be made to Mr. P. F. Fyson, Professor of Botany, Presidency College, Madras.

TELUGU SHORTHAND MANUAL.

Copies of this publication by M. Srinivasa Rao, which has been recommended for the use of candidates taking vernacular shorthand as an optional subject are available for sale at the Government Press, Mount Road Branch, Madras, at Re. 1-8-0 a copy.

PRINTED AND PUBLISHED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

SUPPLEMENT TO PART I-B

OF

THE FORT ST. GEORGE GAZETTE.

No. 16.] MADRAS, TUESDAY EVENING, APRIL 17, 1917 [Price, 6 pies.

FINAL EXAMINATION FOR TEACHERS' CERTIFICATES.

It is hereby notified that the following candidates, who passed the PRELIMINARY EXAMINATION of December 1935, and subsequent years, have passed the FINAL EXAMINATION FOR TEACHERS' CERTIFICATES held in March 1917 and have qualified for complete certificates under Rule 156 of the Madras Educational Rules:—

Number.	Name of candidate.	Institution in which trained	Year of passing the Preliminary examination.	Centre of examination.
		TRAINED CANDIDATES.		
		SECONDARY GRADE.		
		First Class.		
146	Jnevamani Vedamanickam.	U.F.C.M. Training School, Royapuram	1913 ..	Madras ..
		Second Class.		
147	Ambujam Moses ..	U.F.C.M. Training School, Royapuram.	1914 ..	Madras ..
148	Aureen Leoni Marie Swypy.	Presidency Training School, Egmore.	1915 ..	Do. ..
149	Lily Ephraim ..	U.F.C.M. Training School, Royapuram.	1915 ..	Do ..
150	E. Grace ..	Do do.	1914 ..	Do. ..

FAILURE LIST.

The following candidates failed in or were absent from the FINAL EXAMINATION FOR TEACHERS' CERTIFICATES held in March 1917.

2. They cannot appear for the examination again before the date mentioned against their names.

3. Enquiries from candidates as to the cause of the failure will not be attended to.

Number.	Name of candidate.	Institution in which trained	Year of passing the Preliminary examination.	Date before which the candidate cannot appear again for the Final examination	Centre of examination.
		TRAINED CANDIDATES.			
		SECONDARY GRADE.			
151	Sundara Dal Thomas.	U.F.C.M. Training School, Royavuram.	1915 ..	1917 September..	Madras.
152	Danam Velayudam.	Do. do.	1915 ..	Do. ..	Do.

M. S. H. THOMPSON,
Asst. Inspector of European & Training Schools in charge.

Madras, 14th April 1917.

MADRAS: PRINTED AND PUBLISHED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

SUPPLEMENT TO PART I
OF
THE FORT ST. GEORGE GAZETTE.

No. 16.] MADRAS, TUESDAY EVENING, APRIL 17, 1917 [Price, 1 anna.

FINANCIAL DEPARTMENT.

(Financial.)

NOTIFICATION.

Fort St. George, March 1, 1917.

No. 6.—The following notification of the Government of India is republished :—

FINANCE DEPARTMENT.

No. 380-F.

Delhi, the 1st March 1917.

INDIAN WAR LOAN.

The whole of the cash subscriptions received will be given to His Majesty's Government for the prosecution of the War.

5 per cent War Loan 1929—1947.
5½ per cent War Bonds 1920, 5½ per cent War Bonds 1922.
Post Office 5-year Cash Certificates (Issue of 1917-18).

Principal and interest secured on the assets and revenues of the Government of India.

I. WAR LOAN 1929—1947.

ISSUE PRICE: Rs. 95 PER CENT payable as follows.

For fully paid allotments: Rs. 95 per cent on application.

For instalment allotments: Rs. 15 per cent on application and the balance in four monthly instalments of Rs. 20 per cent each on the 15th day, or if that be a Sunday, on the 16th day, of the first, second, third, and fourth months succeeding that in which the application is made.

INTEREST: Rs. 5 PER CENT per annum payable on the 15th February and the 15th August.

DATE OF REDEMPTION.—If not previously redeemed, the War Loan 1929—1947 will be repaid at par on the 15th August 1947: but the Government of India reserve to themselves the right to redeem the Loan or any part of it at par, on or after the 15th August 1929, on giving three calendar months' notice in the *Gazette of India*.

SINKING FUND.—For the purpose of providing against depreciation in the market price of the War Loan 1929—1947, the Government of India undertake to set aside annually a sum equal to one and one-half per cent of the amount of the War Loan 1929—1947 to form a fund to be used for the purchase of securities of that loan for cancellation, whenever the market price falls below the issue price.

II. WAR BONDS 1920 AND WAR BONDS 1922.

(Free of Income Tax.)

ISSUE PRICE: Rs. 100 PER CENT payable as follows:—
For fully paid allotments: Rs. 100 per cent on application.
For instalment allotments: Rs. 20 per cent on application and the balance in four monthly instalments of Rs. 20 per cent each on the 15th day, or if that day be a Sunday, on the 16th day, of the first, second, third, and fourth months succeeding that in which the application is made.

INTEREST: Rs. 5½ PER CENT per annum payable on the 15th February and the 15th August.

DATE OF REDEMPTION: War Bonds 1920 are repayable on the 15th August 1940, War Bonds 1922 on the 15th August 1942.

III. POST OFFICE 5-YEAR CASH CERTIFICATES.

(Free of income-tax)

FOR

Rs. 10, Rs. 20, Rs. 50, and Rs. 100.

PAYABLE 5 YEARS AFTER ISSUE.

ISSUE PRICE

Rs. 7-12, Rs. 15-8, Rs. 38-12 and Rs. 77-8.

These certificates may also be cashed at the Post Office of issue at any time during the five-year period at the rates prescribed in Annexure D to this Notification.

Form of securities.—1. Securities in respect of War Loan 1929—1947, War Bonds 1920, and War Bonds 1922, will be issued at the option of the applicant (to be stated in his application) in the following forms:—

(1) Inscribed Stock Certificate .. .. .. transferable by deed;
(2) Promissory Notes .. .. .. transferable by endorsement;
(3) Bearer Bonds .. .. transferable by delivery.

In the absence of any specified option, securities will, in the first instance, be issued in the form of Inscribed Stock Certificates.

2. *Income-tax.*—Interest on War Bonds 1920 and War Bonds 1922 will be exempt from income-tax but not from super-tax.

Interest on War Loan 1929—1947 is not exempt from income tax or super-tax. Income-tax will be levied in accordance with the provisions of Part III of the Second Schedule of the Income-tax Act.

3. *Conversion rights.*—For every Rs. 100 (nominal) of War Loan 1929—1947 taken up, the subscriber may convert Rs. 250 (nominal) of the 3 per cent of any of the 3½ per cent Rupee Loans, or of the 4 per cent Conversion Loan, 1916-17, of the Government of India, and receive in lieu thereof War Loan 1929—1947 at the rate of—

Rs. 65 War Loan (nominal), for every Rs. 100 (nominal), of 3 per cent loan converted.
" 78 " " " " " " of 3½ " " " " "
" 92 " " " " " " of 4 " " Conversion Loan converted

together with such further amount of War Loan as may be required to make up an exact multiple of Rs. 100, subject to the payment in cash of this further amount less one anna in the rupee.

4. Conversion rights may be exercised at any time after the 1st November 1917 but not later than the 15th January 1918. Conversion warrants will be negotiable and will be issued in Bearer form.

5. Securities of War Loan 1929—1947 issued by conversion will bear interest from the 15th August 1917. No interest will be paid separately in respect of the cash payments made under clause 3 above.

6. Holdings of War Loan 1929—1947, War Bonds 1920, and War Bonds 1922, do not carry any right of conversion into any future issue that may be made by the Government of India.

7. *Applications.*—Applications for War Loan 1929—1947, War Bonds 1920 and War Bonds 1922 (other than applications through the Post Office under the procedure described in clauses 29 to 33 of this Notification) should be in the form appended (Annexure A), and may be presented any day from Thursday, the 19th March 1917, to Friday, the 15th June 1917, to any of the following officers or persons,—

(1) The Controller of Currency, Calcutta, or any Provincial Accountant-General or Comptroller,
(2) The Secretaries and Treasurers, Banks of Bengal, Bombay and Madras, at their Head Offices, or the Agents of these Banks at any Indian Branch, and
(3) Officers in charge of Government treasuries at district headquarters.

8. Applications must be for sums of Rs. 100 or multiples of that sum.

9. Applications for the sum of Rs. 100 only must in all cases be accompanied by full payment, namely, Rs. 95 in the case of War Loan 1929—1947, and Rs. 100 in the case of War Bonds 1920 and War Bonds 1922.

10. Applications for sums of Rs. 200 or more in War Loan 1929—1947, War Bonds 1920 or War Bonds 1922 may be either for:—
(a) Fully paid allotments, or
(b) Instalment allotments.

11. Applications for Post Office 5-year Cash Certificates will be regulated by the procedure described in clauses 32 to 40 of this Notification.

12. *Brokerage.*—A commission of one-eighth per cent will be allowed to recognised bankers and brokers on allotments made in respect of cash applications bearing their stamp, but this commission will not be allowed in respect of applications received through the Post Office, including applications for Post Office 5-year Cash Certificates, or in respect of applications for conversion.

Supplementary provisions.

13. *Fully paid allotments.*—Applications for fully paid allotments must in all cases be accompanied by payment of the full amount payable. Fully paid Allotment Letters, exchangeable in due course for Securities, viz., Stock Certificates, Promissory Notes, or Bearer Bonds, will be issued in respect of such allotments. Interest due from the date of payment to the 14th August 1917 will be payable by warrant at the time of the issue of Securities, which will bear interest payable half-yearly commencing from the 15th August 1917.

14. *Instalment allotments.*—Applications for instalment allotments must in all cases be accompanied by payment of the first amount of the instalment stated above to be payable in respect of such applications. In the case of default in the payment of any instalment by its proper date, any instalments previously paid will be liable to forfeiture. Allotment Certificates exchangeable in due course for Securities, viz., Stock Certificates Promissory Notes, or Bearer Bonds, will be issued in respect of such allotments.

In the case of instalment allotments paid in full on or before the 15th August 1917, the interest due on the instalments from the date of actual payment to the 14th August 1917 will be payable by warrant at the time of issue of Securities, which will bear interest payable half-yearly commencing from the 15th August 1917.

In the case of instalment allotments paid in full after the 15th August 1917, the interest due on the instalments from the date of actual payment to the 14th February 1918 will be payable by warrant at the time of issue of Securities, which will bear interest payable half-yearly commencing from the 15th February 1918.

15. *Methods of payment.*—Applications must be accompanied either—

(1) By a receipt, for the amount payable thereon, from the Head Office, or any Indian Branch Office, of the Banks of Bengal, Bombay and Madras, or from an officer in charge of a Government Treasury at district headquarters, or

(2) By a cheque, for the amount payable thereon, drawn in favour of the officer to whom, and on a Bank in the place at which, the application is presented, or

(3) By whole currency notes for the amount payable thereon.

Subsequent instalments may be paid into the Head Office, or any Indian Branch Office of the Bank of Bengal, Bombay or Madras, or into any Government Treasury at district headquarters to be named by the applicant in his application.

16. *Conversion procedure.*—Conversion warrants will be issued by the Public Debt Office, which in this connection means the Presidency Banks of Bengal, Bombay and Madras, respectively, or their Head Offices, on presentation of the Allotment Letters or of the Allotment Certificates (after these latter have been fully paid up) referred to in clauses 13 and 14 above.

17. Applications for conversion duly completed should be made within the dates prescribed in clause 4 to—

(1) The Public Debt Office, as above defined, or any Indian Branch Office of a Presidency Bank; or

(2) A Government Treasury at district headquarters, for transmission to the Public Debt Office,

and should be accompanied—

(1) By the necessary Conversion warrants,

(2) By the securities (duly receipted) tendered for conversion and

(3) By the cash payment, if any, referred to in clause 3.

18. The same warrant may be used partly for the conversion of securities of the 4 per cent or the 2½ per cent Conversion Loan and partly for the conversion of securities of the 3 per cent Rupee Loans. Where the securities thus converted do not exhaust the full amount of conversion rights allowed by the Conversion warrant, the holder may apply to, and will then receive from, the Public Debt Office a fresh warrant for the difference.

19. On application by the holder a warrant will be sub-divided by the Public Debt Office into two or more warrants on payment of a fee of 4 annas in respect of each of the warrants issued in exchange.

POST OFFICE SECTION.

(SPECIAL PROVISIONS FOR APPLICATIONS THROUGH THE POST OFFICE.)

20. Applications for War Loans 1929—1947, War Bonds 1920, and War Bonds 1922 will also be received at any Post Office authorised to transact savings bank business from Thursday, the 15th March 1917, to Monday, the 15th October 1917, from any person whether previously a depositor in the Post Office savings bank or not, subject to the conditions stated in the following clauses.

21. *Form of application.*—Applications must be made in the special form prescribed in ANNEXURE B.

22. *Maximum and minimum amounts.*—Applications through the Post Office must be for sums of Rs. 25 or any multiple thereof. The same person may not apply for or hold through the Post Office more than Rs 22,500 in all under this Notification, of which not more than Rs 7,500 may be in War Loan 1929—1947; not more than Rs 7,500 may be in War Bonds 1920 and War Bonds 1922 singly or together; and not more than Rs. 7,500 may be in Post Office 5-year Cash Certificates.—see clause 37.

NOTE.—(1) Applications through the Post Office under this Notification will be permitted irrespective of any holdings of other securities previously obtained through the Post Office.

(2) Amounts of War Loan 1929-47 obtained by conversion will not be taken into account in applying the above limits.

23. *Amounts payable.*—Amounts applied for must be paid in full with the application and are not payable in instalments. But the same person may present more than one application, provided his aggregate applications do not exceed the limits prescribed in clause 22.

24. *Method of payment.*—The payments due under the preceding clause may be made in either of the following ways or partly in each—

(*a*) By transfer from any balance in cash standing at the credit of the applicant's savings banks account if he has one;

(*b*) By a payment in coin or currency notes, or by a crossed cheque drawn on a recognised Bank in favour of the Head Postmaster of the place at which such Bank is established.

25. *Securities.*—Securities in respect of applications made through the Post Office will be issued either in the form of Promissory Notes or Stock Certificates. Securities thus issued may be left in the custody of the Accountant-General, Posts and Telegraphs.

26. *Income-tax.*—Interest payable on War Bonds 1920 and War Bonds 1922 is exempt from income-tax. Securities of the War Loan 1929—1947 are specially exempted from income tax if deposited with the Accountant-General, Posts and Telegraphs, and for so long as they are so deposited.

27. *Interest.*—Interest due from the date of payment of the amount applied for to the next regular date of half-yearly payment of interest (15th August 1917 or 15th February 1918 as the case may be) will be paid in cash at the time of issue of the Securities. Future interest will begin to accrue

from the 15th August 1917 when payment of the amount applied for is made on or before the 15th August 1917 and

from the 15th February 1918 when payment of the amount applied for is made after the 15th August 1917.

28. *Conversion.*—An applicant for War Loan 1929—1947 through the Post Office will receive a negotiable Conversion warrant (together with forms of application for conversion) enabling him to exercise the rights specified in clause 3 above either in the manner stated in clause 17, or through the agency of the Post Office as in clause 29.

29. Conversion of securities of the 3 per cent, of any of the 3½ per cent Rupee Loans or of the 4 per cent Conversion Loan, 1916—17, will, subject to the cash payment, if any, referred to in clause 3, be effected by the Post Office in all cases in which the securities tendered for conversion are already in deposit with, or were originally purchased by the convertor through, the Accountant-General, Posts and Telegraphs, on presentation at any Post Office savings bank office, after the 1st November 1917 and before the 15th January 1918.

(*a*) Of the necessary Conversion warrants (whether obtained through the Post Office or not) and the form of application for conversion duly filled up; and

(*b*) Of the securities (if any) endorsed to the Accountant-General, Posts and Telegraphs.

30. If the securities thus converted do not exhaust the full amount of conversion rights covered by the Conversion warrant, the holder will receive from the Post Office a fresh warrant for the difference, unless the unutilised amount is less than Rs. 100, in which case the warrant for the difference will be issued only on special application being made.

31. A Conversion warrant issued through the Post Office may be sub-divided on application by the holder to the Public Debt Office, in the manner stated in clause 19.

Post Office 5-year Cash Certificates.

CERTIFICATES FOR RS. 10, RS. 25, RS. 50 AND RS. 100 PAYABLE FIVE YEARS AFTER ISSUE.

32. Post Office 5-year Cash Certificates may be obtained at any time on and after the *1st April 1917* at all Post Offices at which savings bank business is transacted.

33. These Certificates will be in the form shown in ANNEXURE C attached, and will be in four denominations.—

Rs. 10	obtainable on payment of	Rs. 7-12.
Rs. 25	" "	Rs. 19-8.
Rs. 50	" "	Rs. 38-12.
Rs. 100	" "	Rs. 77-8.

34. The full amount shown in the Certificate will be payable five years after the date of issue. But at any time within the five years period the holder will be entitled to payment in cash at the rates prescribed in the table attached as ANNEXURE D.

35. Such payment will ordinarily be made at the Post Office of issue and on presentation of the Certificate. But on application to the Postmaster of the office of issue and on cause being shown payment at any other Post Office conducting savings bank business may be permitted.

36. No income-tax will be levied on these Certificates.

37. The maximum holding of these Certificates by any single individual shall not exceed Rs. 7,500 irrespective of any holdings of securities obtained by him through the Post Office of 3 per cent, 3½ per cent or 4 per cent Rupee Loans, or of War Loan 1929—1947 or War Bonds 1920 or War Bonds 1922.

38. These Certificates may not be transferred except by permission of the Postmaster-General of the Circle in which the Post Office of issue is situated.

39. These Certificates will be kept, if so desired, in the custody of the Accountant-General, Posts and Telegraphs.

40. Forms of application for these Certificates may be obtained from any Post Office.

(By order of the Governor-General in Council)

J. B. BRUNYATE,
Secretary to the Government of India.

ANNEXURE A.

No. _____

5 per cent. War Loan, 1929—1947.

APPLICATION FOR "FULLY PAID ALLOTMENT."

I. In terms of the Notification of the Government of India No. 380-F., dated the 1st March 1917, I/We hereby apply for a *Fully-paid Allotment* of Rupees (a) _____ (a) *Figures and words should be written here*

of the abovementioned issue.

2. I enclose a receipt / cheque / currency notes for rupees _____ being the amount of the required payment at the rate of Rs. 85 for every Rs. 100 of the loan applied for.

3. I/We request that any allotment made in respect of this application may be—

1. Inscribed as Stock.
2. Issued in Promissory Notes of the denominations stated below:
3. Issued in Bonds to Bearer of the denominations stated below:

_____ Promissory Notes / Bonds to Bearer of Rs _____ each.

_____ Promissory Notes / Bonds to Bearer of Rs. _____ each.

_____ Promissory Notes / Bonds to Bearer of Rs _____ each.

Note.—Securities will be issued in the form of Inscribed Stock certificate unless another form of security is specified in the application.

Signature _____

Allotment Letter to be sent to _____

Address _____

_____

Date _____ *1917.*

ANNEXURE A.

No. _____

5 per cent War Loan, 1929—1947.

APPLICATION FOR "INSTALMENT ALLOTMENT."

1. In terms of the Notification of the Government of India No. 380-F., dated the 1st March 1917, I/We hereby apply for an *Instalment Allotment* of Rupees (c) _____ (c) *Figures and words should be written here.*

of the abovementioned issue.

2. I enclose a receipt / a cheque / currency notes for Rs. _____ being the amount of the first instalment at the rate of Rs 15 for every Rs 100 of the loan applied for.

3 I/We hereby engage to pay (b) at the Bank of / at the Branch at the Bank of / into the Public Treasury at _____ to the account of Government the instalments as they shall become due on any allotment that may be made in respect of this application, as provided by the above notification, that is to say—

Rs. _____ being 20 per cent of the amount applied for due on the 15th day of _____ 1917 (a).
Rs. _____ being 20 per cent of the amount applied for due on the 15th day of _____ 1917 (b).
Rs. _____ being 20 per cent of the amount applied for due on the 15th day of _____ 1917 (c).
Rs. _____ being 20 per cent of the amount applied for due on the 15th day of _____ 1917 (d).

(b) *Here enter the name of the Presidency Bank or Presidency Bank or Treasury at which the instalments will be paid and space out unnecessary words.*

(c) *Here fill in the first, second, third and fourth months following that in which this application is made.*

Note.—Securities will be issued in the form of Inscribed Stock certificate unless another form of security is specified in the application.

4. I/We request that any allotment made in respect of this application may be—

1. Inscribed as Stock.
2. Issued in Promissory Notes of the denominations stated below:
3. Issued in Bonds to Bearer of the denominations stated below:

_____ Promissory Notes / Bonds to Bearer of Rs. _____ each.

_____ Promissory Notes / Bonds to Bearer of Rs. _____ each.

_____ Promissory Notes / Bonds to Bearer of Rs. _____ each.

Signature _____

Allotment Certificate to be sent to _____

Address _____

Date _____ *1917.*

ANNEXURE A.

No.

5½ per cent War Bonds 1920. | 5½ per cent War Bonds 1922.

APPLICATION FOR "FULLY-PAID ALLOTMENT."

I. In terms of the Notification of the Government of India No. 380-F., dated the 1st March 1917, I/We hereby apply for a *Fully-paid Allotment* of Rupees (*a*)_____ of (*b*) War Bonds 1920 / War Bonds 1922.

2. I/We enclose a receipt / a cheque / currency notes for Rs. _____ being the amount of the required payment at the rate of Rs. 100 for every Rs. 100 in Bonds of the issue applied for.

3. I/We request that any allotment made in respect of this application may be—

1. Inscribed as Stock:
2. Issued in Promissory Notes of the denominations stated below:
3. Issued in Bonds to Bearer of the denominations stated below

_____ From more Notes / Bonds to Bearer of Rs. _____ each.

_____ Promissory Notes / Bonds to Bearer of Rs. _____ each.

_____ Promissory Notes / Bonds to Bearer of Rs. _____ each.

Signature_____

Allotment Letter to be sent to_____

Address_____

*Date*_____ 1917.

Note.—This form must be used for application of *ONE ONLY* of the issues of War Bonds. Applications for allotments of the two issues must be made on *separate forms.*

(*a*) *Figures and words should be written here.*
(*b*) *Strike out top or bottom line.*

Note.—*Securities will be issued in the form of Inscribed Stock unless specially asked for in another form of security is specified in the application.*

ANNEXURE A.

No.

5½ per cent War Bonds 1920. | 5½ per cent War Bonds 1922.

APPLICATION FOR "INSTALMENT ALLOTMENT."

1. In terms of the Notification of the Government of India, No. 380-F., dated the 1st March 1917, I/We hereby apply for an *Instalment Allotment* of Rupees (*a*)_____ of (*b*) War Bonds 1920 / War Bonds 1922.

2. I/We enclose a receipt / a cheque / currency notes for Rs. _____ being the amount of the first instalment at the rate of Rs. 20 for every Rs. 100 of Bonds in the issue applied for.

3. I/We hereby engage to pay (*c*) at the Bank of / into the Public Treasury at _____ at _____ to the account of Government the instalments as they shall become due on any allotment that may be made in respect of this application, as provided by the above notification, that is to say—

Rs. _____ being 20 per cent of the amount applied for due on the 15th day of _____ 1917 (*d*)
Rs. _____ being 20 per cent of the amount applied for due on the 15th day of _____ 1917. (*d*)
Rs. _____ being 20 per cent of the amount applied for due on the 15th day of _____ 1917. (*d*)
Rs. _____ being 20 per cent of the amount applied for due on the 15th day of _____ 1917 (*d*)

4. I/We request that any allotment made in respect of this application may be—

1. Inscribed as Stock:
2. Issued in Promissory Notes of the denominations stated below:
3. Issued in Bonds to Bearer of the denominations stated below:

Promissory Notes / Bonds to Bearer of Rs. _____ each.

Promissory Notes / Bonds to Bearer of Rs. _____ each.

Promissory Notes / Bonds to Bearer of Rs. _____ each.

Signature_____

(*a*) *Figures and words should be written here.*
(*b*) *Strike out top or bottom line.*

(*c*) *Here enter the Presidency Bank or Branch of Presidency Bank or Treasury at which the instalments will be paid and strike out unnecessary words.*

(*d*) *Here fill in the first, second, third and fourth months following that in which the application is made.*

Note.—*Securities will be issued in the form of Inscribed Stock unless another form of security is specified.*

Allotment Certificate to be sent to _____

Address _____

Date _____ *1917.*

Note.—This form must be used for application of *ONE ONLY* of the issues of War Bonds. Applications for allotments of the two issues must be made on *separate forms.*

ANNEXURE B.

Form of application through the Post Office for 5 per cent War Loan 1928—1947.

(To be presented at any Post Office which does savings bank business not later than the 15th October 1917. This form may be detached and used if required.)

In terms of the Government of India Notification No. 380-F., dated the 1st March 1917,

I (a) _____

hereby apply for an allotment of Rupees (*b*) _____

of the above-mentioned issue.

In payment (*c*) of the amount applied for by me

(1) I tender herewith { in cash Rs. _____ / by cheque Rs. _____

(2) I authorize withdrawal of Rs. _____ from the amount at my credit at the Post Office Savings Bank, and enclose the Pass Book herewith.

Total Rs. _____

(a) *Please write legibly.*

(b) *Figures and words should be written here.*

(c) *Amounts paid in cash or by cheque and amounts, if any, paid by withdrawal from the savings bank balance should be shown separately in the space provided. The unnecessary clause, if any, should be struck out.*

(A) (*d*) I request that any allotment made in respect of this application may be held by the Accountant-General, Posts and Telegraphs, on my behalf, and the interest thereon credited to—

(*i*) my existing Savings Bank Account No. _____ open at the _____ Post Office.

(*ii*) a Savings Bank account to be opened for the purpose at the _____ Post Office.

(B) I request that any allotment made in respect of this application may be—

(i) Inscribed as Stock.

(ii) Issued in Promissory Notes of the following denominations enfaced for payment of interest at the _____ Treasury

_____ Promissory Notes of Rs. _____ each.

_____ Promissory Notes of Rs. _____ each.

(d) *Please fill up either A or B and score out the other Clause (i) will be passed through if the applicant has no account already open.*

I request that a warrant authorising the conversion of securities of the 3 per cent or of any of the 3½ per cent Rupee Loans or of the 4 per cent Conversion Loan, 1916–17, of the Government of India under the terms specified in clause 3 of the notification quoted above may also be delivered to me.

Signature _____

Address _____

Date _____ 1917.

Date of presentation at the Post Office.

_____

(To be noted by the receiving Post Master.)

Head Office Stamp

Register No. _____

(To be noted by the Head Post Master.)

ANNEXURE B.

Form of application through the Post Office for 5½ per cent War Bonds 1920: 5½ per cent War Bonds 1922.

(To be presented at any Post Office which does savings bank business not later than the 15th October 1917. This form may be detached and used if required.)

In terms of the Government of India Notification No. 380-F., dated the 1st March 1917,

I (a) _____ hereby apply for an allotment of Rupees (*b*) _____ (c) War Bonds 1920, _____ in War Bonds 1922.

In payment (*d*) of the amount applied for by me

(1) I tender herewith { in cash Rs. _____ / by cheque Rs. _____

(2) I authorise withdrawal of Rs. _____ from the amount at my credit at the Post Office Savings Bank, and enclose the Pass Book herewith.

Total Rs. _____

(a) *Please write legibly.*

(b) *Figures and words should be written here.*

(c) *Strike out top or bottom line.*

(d) *Amounts paid in cash or by cheque and amounts, if any, paid by withdrawal from the savings bank balance should be shown separately in the space provided. The unnecessary clause, if any, should be struck out.*

(c) Strike out the words after A or B and every one of the other Courses (1) in the manner shown in the specimen form, as the case may be, open.

(A) (a) I request that any allotment made in respect of this application may be held by the Accountant-General, Posts and Telegraphs, on my behalf, and the interest thereon credited to—

(i) my existing Savings Bank Account No. —— open at the _____ Post Office.

(ii) a Savings Bank Account to be opened for the purpose at the _____ Post Office

(B) I request that any allotment made in respect of this application may be—

(i) Inscribed as Stock.

(ii) Issued in Promissory Notes of the following denominations enfaced for payment of interest at the _____ Treasury

_____ Promissory Notes of Rs._____ each.

_____ " " of Rs._____ each.

Signature._____

Date _____, 1917. Address_____

Date of presentation at the Post Office.

_____ Head Office Stamp.

Register No._____

(To be noted by the receiving Post Master)

(To be noted by the Head Post Master)

N B—This form must be used for application of *ONE ONLY* of the issues of War Bonds Applications for allotments for the two issues must be made on *separate* forms.

ANNEXURE C.

Post Office 5-year Cash Certificate

(Not transferable except with the permission of the Postmaster-General.)

No._____

Amount due on maturity Rs._____

This is to certify that _____

is registered at the _____ Post Office as the holder of a Post Office 5-year Cash Certificate, issued in accordance with the terms of Notification No. 360 F., dated the 1st March 1917. The Government of India undertake to pay to him, on presentation of this Certificate at the aforesaid Post Office on or after the _____, Rs._____, or at any earlier date the sum not exceeding Rs._____, specified on the reverse of this Certificate as due on such date.

Post Office_____

Date of Issue_____

_____

(Head Postmaster.)

ANNEXURE D.

Table referred in clause 24 showing amounts due on Post Office 5-year Cash Certificates according to the dates on which payment is claimed.

If payment is claimed :—	Amount due on certificate for Rs. 10	Rs. 20	Rs. 50	Rs. 100
* After not more than 1 complete year from date of issue :— Amount originally paid, viz	Rs. A. P. 7 12 0	Rs. A. P. 15 8 0	Rs. A. P. 36 12 0	Rs. A. P. 77 8 0
After 1 complete year from date of issue	8 1 0	16 2 0	40 5 0	80 10 0
" 15 months " "	8 2 0	16 4 0	40 12 0	81 9 0
" 16 " " "	8 4 0	16 8 0	41 4 0	82 8 0
" 20 " " "	8 5 8	16 11 6	41 11 3	83 7 0
" 2 complete years	8 7 0	16 14 0	42 3 0	84 6 0
" 27 months " "	8 8 8	17 1 8	42 11 8	85 7 8
" 30 " " "	8 10 6	17 5 0	43 4 6	86 8 0
" 33 " " "	8 12 3	17 8 6	43 13 3	87 10 6
" 3 complete years	8 14 0	17 12 0	44 6 0	88 12 0
" 39 months " "	9 0 0	18 0 0	45 0 0	90 0 0
" 42 " " "	9 2 0	18 4 0	45 10 0	91 4 0
" 45 " " "	9 4 0	18 8 0	46 0 0	92 8 0
" 4 complete years	9 6 0	18 12 0	46 14 0	93 12 0
" 51 months " "	9 8 0	19 1 0	47 10 0	95 5 0
" 54 " " "	9 11 0	19 8 0	48 7 6	96 14 0
" 57 " " "	9 13 8	19 11 6	48 14 3	98 7 6
" 5 complete years	10 0 0	20 0 0	50 0 0	100 0 0

(Republished by order of His Excellency the Governor in Council)

J. P. BEDFORD,
Acting Chief Secretary

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SUPPLEMENT TO PART I
OF
THE FORT ST. GEORGE GAZETTE.

No. 16.] MADRAS, TUESDAY EVENING, APRIL 17, 1917. [Price, 6 pice

Malayalam Translations of Notifications by Government.

FINANCIAL DEPARTMENT.

(Financial.)

ധനം.

മേയ് മൈസൂർ ലക്ക്, 1917 മെയ് 1ന.

നമ്പർ 6.—ഇന്ത്യാ ഗവർമെന്റിന്റെ താഴെ ചേർക്കുന്ന പരസ്യം പിന്നെയും പ്രസിദ്ധപ്പെടുത്തിയിരിക്കുന്നു :—

ഫൈനാൻസ് ഡിപ്പാർട്ടുമെന്റ്.

നമ്പർ 350-F.

ഡൽഹി, 1917 മെയ് 1ന.

യുദ്ധ സംബന്ധമായ ഇന്ത്യയിൽ വാങ്ങുന്ന കടം

(ഇന്ത്യൻ വാർ ലോൺ).

പിരിഞ്ഞു കിട്ടുന്ന പണമെല്ലാം യുദ്ധം നടത്തുന്നതിനായിട്ടു ചെലവഴിച്ചി
രിക്കയാലിന്റെ ഗവർമെന്റിലേക്ക കൊടുക്കുന്നതാകുന്നു.

1929 നും 1947 നും ഇടയിൽ തിരിക്കാവുന്ന നാറിന്നു പലിശയുള്ള
യുദ്ധസംബന്ധമായ കടം.

1920 ൽ തിരിക്കുന്ന നാറിന്നുമേൽപ്പലിശയുള്ള യുദ്ധ സംബന്ധമായ കടപ്പത്രങ്ങൾ;
1922 ൽ തിരിക്കുന്ന നാറിന്നുമേൽപ്പലിശയുള്ള യുദ്ധസംബന്ധമായ കടപ്പത്രങ്ങൾ.

അപ്പോപ്പിന്റ്മെന്റ കത്തു കൊടുത്തതിന്റെ കാ ° (rsib) സർട്ടിഫിക്കേറ്റുകൾ
(1917-18 ൽ കൊടുക്കുന്നതു).

ഇംഗ്ലീഷ് പബ്ലിക്കേഷൻ മാസ്റ്റ് ഇന്ത്യാ ഗവർമെന്റിന്റെ കൽപ്പിക്കും ഉത്തരവുപ്രകാരം ആണ്ടെ

അപ്പോപ്പിന്റ്സ് വകുപ്പു

(അപ്പോയിന്റ്സ് ഉൾപ്പെടെ ചെയ്യുന്ന അധികാരികൾക്കുള്ള പ്രത്യേക നിയമസ്വഭാവങ്ങൾ.)

20. 1923 നും 1947 നുമുള്ളിൽ തിരിക്കാവുന്ന യുദ്ധ സംബന്ധമായ കടപ്പത്രങ്ങൾക്കും 1922 ൽ തിരിക്കുന്ന യുദ്ധ

സംബന്ധമായ കട്ടുപ്രശ്നങ്ങളിൽ അപേക്ഷകനെ തൃപ്തിപ്പെടുത്തുന്നതിനു ഇപ്പോൾ നിലവിലുള്ള ചട്ടങ്ങളിലും വല്ല തരത്തിലെങ്കിലും മാറ്റം വരുത്തുന്നതിനും മറ്റും ഉചിതമായി കാണുന്നു. ഈ ഉത്തരവിൽ പറയുന്ന ഭേദഗതികൾ ഉൾപ്പെടുത്തിക്കൊണ്ടു ഇപ്പോൾ നിലവിലുള്ള ചട്ടങ്ങൾ ഒരു പുതിയ പതിപ്പായി പ്രസിദ്ധപ്പെടുത്തുന്നതിനും ഉത്തരവാകുന്നു.

22. ഏതെങ്കിലും കഥിനതയുടെയും കുറഞ്ഞതുമായ സംഖ്യ—തൃപ്തിപ്പെടുത്തുന്നതിനു ഉപയോഗപ്പെടുത്തുന്ന ഭൂമിയുടെ കഥിനതയുടെ കുറഞ്ഞതോ കൂടിയതോ ആയ പരിധിയെക്കുറിച്ചു ഈ ഉത്തരവിൽ ഒന്നും പറഞ്ഞിട്ടില്ലെങ്കിലും ഏതെങ്കിലും പ്രത്യേക കേസിൽ ഇതിനെപ്പറ്റി ഒരു നിശ്ചയം ഉണ്ടാക്കുന്നതിനു ഈ ഉത്തരവിൽ ഒന്നും തടസ്സമായിരിക്കുന്നതല്ല.

23. ഭൂമിയുടെ കഥിനതയുടെ കുറഞ്ഞ പരിധി നിശ്ചയിക്കുന്നതിനു ഉദ്ദേശിച്ചിട്ടുള്ള നിയമങ്ങൾ—ഈ ഉത്തരവിൽ പറയുന്ന കഥിനതയുടെ കുറഞ്ഞ പരിധി നിശ്ചയിക്കുന്നതിനു ഉദ്ദേശിച്ചിട്ടുള്ള നിയമങ്ങൾ ഇപ്പോൾ നിലവിലുള്ള ചട്ടങ്ങളിൽ ഉൾപ്പെടുത്തുന്നതിനു ഉത്തരവാകുന്നു.

24. ഭൂമിയുടെ കഥിനതയുടെ കുറഞ്ഞ പരിധി നിശ്ചയിക്കുന്നതിനു ഉദ്ദേശിച്ചിട്ടുള്ള നിയമങ്ങൾ—ഈ ഉത്തരവിൽ പറയുന്ന കഥിനതയുടെ കുറഞ്ഞ പരിധി നിശ്ചയിക്കുന്നതിനു ഉദ്ദേശിച്ചിട്ടുള്ള നിയമങ്ങൾ ഇപ്പോൾ നിലവിലുള്ള ചട്ടങ്ങളിൽ ഉൾപ്പെടുത്തുന്നതിനു ഉത്തരവാകുന്നു.

25. ഭൂമിയുടെ കഥിനതയുടെ കുറഞ്ഞ പരിധി നിശ്ചയിക്കുന്നതിനു ഉദ്ദേശിച്ചിട്ടുള്ള നിയമങ്ങൾ—ഈ ഉത്തരവിൽ പറയുന്ന കഥിനതയുടെ കുറഞ്ഞ പരിധി നിശ്ചയിക്കുന്നതിനു ഉദ്ദേശിച്ചിട്ടുള്ള നിയമങ്ങൾ ഇപ്പോൾ നിലവിലുള്ള ചട്ടങ്ങളിൽ ഉൾപ്പെടുത്തുന്നതിനു ഉത്തരവാകുന്നു.

26. ഭൂമിയുടെ കഥിനതയുടെ കുറഞ്ഞ പരിധി നിശ്ചയിക്കുന്നതിനു ഉദ്ദേശിച്ചിട്ടുള്ള നിയമങ്ങൾ—ഈ ഉത്തരവിൽ പറയുന്ന കഥിനതയുടെ കുറഞ്ഞ പരിധി നിശ്ചയിക്കുന്നതിനു ഉദ്ദേശിച്ചിട്ടുള്ള നിയമങ്ങൾ ഇപ്പോൾ നിലവിലുള്ള ചട്ടങ്ങളിൽ ഉൾപ്പെടുത്തുന്നതിനു ഉത്തരവാകുന്നു.

ആകയാണിക്കതിയിൽനിന്നു ഒഴിവാക്കപ്പെടുന്നതാകുന്നു. 1929 നും 1947 നുമുള്ളിൽ തിരിക്കുവുന്ന യുദ്ധസംബന്ധമായ കടത്തിനുള്ള ഉറപ്പു പത്രങ്ങൾ പോസ്റ്റാഫീസ് ടെലഗ്രാഫ് വകക്കാരെക്കൊണ്ടു ജനങ്ങൾക്കു ഡെപ്പോസിറ്റായി വെച്ചിരിക്കുന്ന പക്ഷവും അവ അത്തിനെ ഡെപ്പോസിറ്റായി വെച്ചിരിക്കുന്ന കാലത്തെക്കു ആകായനികതിയിൽനിന്നു പ്രത്യേകമായി ഒഴിവാക്കപ്പെടുന്നതാകുന്നു.

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28. മാറ്റത്തം.—1929 നും 1947 നുമുള്ളിൽ തിരിക്കുവുന്ന യുദ്ധസംബന്ധമായ കടത്തിനുള്ളതുപോലുള്ള സ്റ്റോക്കിനുവേണ്ടി അപേക്ഷ ചെയ്യുന്ന ഒരാൾക്കുതന്നെ 3-ാം ഖണ്ഡത്തിൽ വിവരിക്കപ്പെട്ട അവകാശങ്ങൾ നടത്തുവാൻ തരമാക്കുകയും കഴിയുമെങ്കിൽ അപ്രകാരം ചെയ്യുന്നതായ മൈമാറ്റംചെയ്യുവുന്ന മാറ്റൊന്നിനുള്ള ഒരു അധികാരപത്രം (മാറ്റൊന്നിനുള്ള അപേക്ഷയുടെ കൂടെതിരികെയോടുകൂടി) കിട്ടുന്നതാകുന്നു.

29. ഉണ്ട പലിശയുള്ള ഉറപ്പിക്കടത്തിനും ഉണ്ട പലിശയുള്ള ഉറപ്പുകടപ്പത്രങ്ങളിൽ വല്ലതിനും അല്ലെങ്കിൽ 1916-17 ലെ നാലു പലിശയായി മാറാവുന്ന കടത്തിനുള്ള ഉറപ്പുപത്രങ്ങൾ മാറുന്നതു മാറാണ്ടതിനു കൊടുക്കുന്ന ഉറപ്പുപത്രങ്ങൾ പോസ്റ്റാഫീസ് ടെലഗ്രാഫ് വകക്കാരെക്കൊണ്ടു ജനങ്ങൾക്കു ഡെപ്പോസിറ്റായി വെക്കുകയോ എവിടെ അക്കൊണ്ടന്റ് ജനറൽ ഉദ്യോഗസ്ഥൻ മാറുന്നവർ മുമ്പാകെ വാങ്ങുകയോ ചെയ്തിരിക്കുന്ന എല്ലാ സന്ദർഭങ്ങളിലും 1917 നവമ്പർ 1-നക്കശേഷവും 1918 മെയ്മി 15-നക്ക മുമ്പായും വല്ല തപ്പാലാപ്പീസ്സ് സെവിങ്ങ്സ്സ് ബാങ്കിലും,

(a) (തപ്പാലാപ്പീസ്സു വകക്കാരനു കിട്ടീട്ടുള്ളതായാലും അല്ലെങ്കിലും) മാറുവാൻ അതു ദേശമെയ അധികാരപത്രങ്ങളും മാറണ്ടതിനു ക്രമപ്രകാരം എഴുതിച്ചേർത്തിട്ടുള്ള അപേക്ഷയുടെ മുതിരിയും,

(b) പോസ്റ്റാഫീസ് ടെലഗ്രാഫ്വകക്കാരെക്കൊണ്ടു ജനങ്ങൾ പുറത്തെടുത്തിട്ടുള്ള വല്ല ഉറപ്പുപത്രങ്ങളും ഉണ്ടെങ്കിൽ അവയും,

ഹാജരാക്കിയാൽ 3-ാം ഖണ്ഡത്തിൽ പറഞ്ഞ വല്ല പണവും കൊടുത്തിട്ടുണ്ടെങ്കിൽ അതിനെ അനുസരിച്ചു തപ്പാലാപ്പീസ്സിങ്കനിന്നു ചെയ്യുന്നതാകുന്നു.

അപേക്ഷക്കുള്ള മാതിരികം എല്ലാ തപ്പാലാപ്പീസ്സിൽനിന്നും കിട്ടുന്നതാകുന്നു.

തപ്പാലാപ്പീസ്സ് വക 5 കൊല്ലത്തേക്കുള്ള കായ് സർട്ടിഫിക്കറ്റുകൾ.

കൊടുത്തു 5 കൊല്ലം കഴിഞ്ഞതിശേഷം ഉടക്കിക്കൊടുക്കുന്ന 10 ക, 20 ക, 50 ക, 100 ക രൂപയുള്ള സർട്ടിഫിക്കറ്റുകൾ.

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32. 5 കൊല്ലത്തേക്കുള്ള തപ്പാലാപ്പീസ്സ് വക കായ് സർട്ടിഫിക്കറ്റുകൾ സേവിങ്ങ്സ്സ് ബാങ്ക് പ്രവൃത്തി നടത്തുന്ന എല്ലാ തപ്പാലാപ്പീസ്സിൽനിന്നും 1917 ഏപ്രിൽ 1-ാം തിയതിയും അതിനുശേഷവും എപ്പോഴെങ്കിലും കിട്ടാവുന്നതാകുന്നു.

33. രൂപ സർട്ടിഫിക്കറ്റുകൾ,

7 ക 12 ണ	രൂപയ്ക്കു	കിട്ടാവുന്ന 10 ക.
15 ക 8 ണ	രൂ.	20 ക.
38 ക 12 ണ	രൂ.	50 ക.
78 ക 8 ണ	രൂ.	100 ക.

എന്നീ നാലു സംഖ്യകളിലുള്ളവയായിരിക്കും.

34. സ്ട്രിഫിക്കേറ്റിൽ കാണിച്ചിട്ടുള്ള മുഴുവൻ സംഖ്യയും കൊടുത്ത തീയതിക്കു മേൽ 5 കൊല്ലം കഴിഞ്ഞാൽ കൊടുക്കുന്നതാണെന്നും, എന്നാൽ അതുകൊണ്ടുണ്ടാകുന്ന ഏതെങ്കിലും സ്ട്രിഫിക്കേറ്റ് കൈവശമുള്ളവരെ കടത്തിനുള്ള ചാർജ്ജിൽ നിന്നു നീക്കുകയില്ലെന്നും ഇതുകൊണ്ട് അറിയിച്ചുകൊള്ളുന്നു.

37. തെറ്റായ കണക്കുകൾ സ്ട്രിഫിക്കേറ്റുപ്രകാരം എടുക്കാവുന്ന ഏറ്റവും കുറഞ്ഞ സംഖ്യ 7,500 രൂപയിൽ അധികമായിരുന്നിട്ടുണ്ടു്. എന്നാൽ തോ സംഖ്യ മുന്നു ചലിശയുള്ളതോ മുന്നര ചലിശയുള്ളതോ നാലു ചലിശയുള്ളതോ ആയ ഉറപ്പിക്കടങ്ങൾക്കോ അല്ലെങ്കിൽ 1929 നും 1947 നുമിടയിൽ തീരാവുന്ന യുദ്ധ സംബന്ധമായ കടത്തിനോ 1920 ൽ തീർന്ന യുദ്ധസംബന്ധമായ കടപ്പത്രങ്ങൾക്കോ 1922 ൽ തീർന്ന യുദ്ധസംബന്ധമായ കടപ്പത്രങ്ങൾക്കോ തപ്പാലാപ്പീസ് മുഖാന്തരം അയയ്ക്കേ കിട്ടിയിട്ടുള്ള ഉറപ്പു ചീട്ടുകൾക്കു പകരമായിരിക്കുകയും വേണ്ട.

38. ഈ സ്ട്രിഫിക്കേറ്റുകൾ തന്നു കൊടുത്ത തപ്പാലാപ്പീസിരിക്കുന്ന സ്ഥലത്തിലെ പോസ്റ്റ്മാസ്റ്റർ മുമ്പാകെ അന്വേഷിച്ചുകൂടാതെ കൈമാറം ചെയ്യാവുന്നതല്ല.

40. ഈ സ്ട്രിഫിക്കേറ്റുകൾക്കുള്ള അപേക്ഷകളുടെ മാതിരികൾ എല്ലാ തപ്പാലാപ്പീസുകളിൽനിന്നും കിട്ടുന്നതാണെന്നു.

(ആജ്ഞാനുസരണം)

ജെ. ബി. ബ്രൻയെഡ്,
ഡെപ്യൂട്ടി സെക്രട്ടറി.

(ആജ്ഞാനുസരണം ഗവർണ്ണരുടെ കല്പനപ്രകാരം വിണ്ടും പ്രസിദ്ധപ്പെടുത്തിയിരിക്കുന്നു.)

ജെ. പി. ഫെഡ്റൊൾഫ്,
ചീഫ് സെക്രട്ടറി.

(A true translation.)

KERALA VARMA,
Malayalam Translator to Government.

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Part I-A.—Local and Municipal.

LOCAL AND MUNICIPAL DEPARTMENT.

(Local & Municipal.)

APPOINTMENTS.

Ootacamund, April 17, 1917.

No. 388.—In exercise of the power vested in him by subsection (3) of section 28 of the Madras Local Boards Act, 1884, the Governor in Council is pleased to reappoint M.R.Ry. Rai Sahib Rama Ayyar Subba Ayyar Avargal as President of the Sermadevi Taluk Board in the Tinnevelly district with effect from 17th April 1917.

No. 389.—In exercise of the power conferred by sections 11 and 20 of the Madras Local Boards Act, 1884, the Governor in Council is pleased to reappoint M.R.Ry. Diwan Bahadur Firumalai Desika Acharyar Avargal as a member and vice-president of the Trichinopoly District Board.

No. 390.—Under clause (c) of subsection (2) of section 5 of the Madras City Municipal Act of 1904 Mr. Arthur John Leach has been duly appointed by the Madras Chamber of Commerce as a Commissioner of the Madras Corporation.

No. 391.—In exercise of the power vested in him by section 10 of the Madras District Municipalities Act IV of 1884, the Governor in Council is pleased to appoint the Rev. A. Cecil Hall to be a municipal councillor of the municipality of Kotar.

NOTIFICATIONS.

No. 392.—Under sections 6 and 122 of the Madras Local Boards Act, 1884, the Governor in Council is pleased to declare that the village of Inukurupeta (including the hamlet of Kothur) in the Nellore taluk of the Nellore district, shall be constituted into a union for the purposes of the Act and to direct that the provisions regarding panchayats shall come into force in the union from 1st October 1917 and that the maximum number of members to be appointed to the panchayat shall, for the time being, be seven.

No. 393.—Under sections 6 and 122 of the Madras Local Boards Act, 1884, the Governor in Council is pleased to declare that the zamin village of Vattavalum in the Tiruvannamalai taluk, North Arcot district, lying within the boundaries noted below shall be constituted into a union to be called the Vattavalum union for the purposes of the Act, and to direct, that the provisions of the Act regarding panchayats shall come into force in the union with effect from 1st October 1917 and that the maximum number of members to be appointed to the panchayat shall, for the time being, be seven:—

North, Naivanattam village; east, borders of Gingee taluk; south, Vaippur village; and west, Narsiyur and Olappadi villages.

No. 394.—Under subclause (ii) of clause (a) of subsection (1) of section 250 of the Madras District Municipalities Act, 1884, and in modification of the division into wards and distribution of elective seats shewn in the schedule annexed to the rules for the election of municipal councillors published in Part I-A of the *Fort St. George Gazette* of the 30th November 1915, the Governor in Council proposes to re-arrange the wards in the Vizianagram municipality and to re-distribute the elective seats as shown in the following schedule. Objections or suggestions in respect of this arrangement will be received by Government on or before the 1st June 1917, none received after that date will be considered.

SCHEDULE.

Name of ward.	Boundaries.	Number of elected councillors.
Cantonment Ward.	*North.*—From the 7th furlong stone on the road to Gajapatinagram a straight line to the railway bridge No 1526 north of the level crossing. *East.*—Railway bund from last point southward to railway crossing with Santhapeta main road; thence the road from railway eastward up to its junction with the Peddacheruvu western bund road at the north-west corner of Peddacheruvu; thence the Peddacheruvu western-bund road southward to its junction with tank lower bund road near the south-west corner of the Sub-Collector's office; thence a straight line to the 15th mile stone on the road to Modavalasa. *South.*—From the last point a straight line westward to the 7th furlong stone in the 15th mile on the parade ground road. *West.*—From the 7th furlong stone on the parade ground road a straight line along the eastern side drain of the same road as far as bungalow No. 39; thence straight across the parade ground road to the south-western corner of the same bungalow; thence passing just outside the slaughter-house compound up to the Cantonment boundary mark stone A; thence in straight line to the 7th furlong stone on the road to Gajapatinagram.	1
Santhapeta Ward.	*North.*—A line starting from railway bridge No. 1526 running in a direction north by east to the toll-gate on the Rega road; thence along the southern edge of railway land continued eastward up to Kohi Sahib's tannery. *East.*—From the last-mentioned point, southward along Lankapatnam road up to the junction of Buchchanna tank road near fountain No. 60; thence Buchchanna tank road south-west up to the junction with Abkári street road at fountain No. 67; thence cutting across Abkári street road eastward to the north-west corner of the Victoria Jubilee Park; thence the western compound wall of the Park up to the south-western corner of the Park; thence the south compound wall of the Park eastward up to the Park south gate; thence running southward along the Park road up to its junction with the Kurpa main road near clock tower; thence the College road as far as fountain No. 43; thence southward along Stables' road to the cutstone head sluice of Peddacheruvu. *South.*—From the last point a straight line in nearly south-western direction to the 15th mile stone on the road to Modavalasa. *West.*—From the last-mentioned point the eastern boundary of the Cantonment ward northward to railway bridge No. 1526.	4
Kottapeta Ward.	*North.*—Railway line starting from the extreme end of the northern boundary of the Santhapeta ward near Kohi Sahib's tannery eastward to the bridge over Sunnapu gedda, thence Sunnapu gedda eastward to south-west corner of Kolluruvari inam; thence the southern boundary of Kolluruvari inam; Yerakamma gudi; Maridamma gudi; wet land called Singarayapolu and Samastanam rasket court eastward to the culvert over Peddamadam gedda on the road to Chepurupalli.	3

Name of ward.	Boundaries.	Number of elected councillors.
Koltapeta Ward—*cont.*	*East.*—From the last-mentioned culvert, a line along Paolbaug road southward, passing by service reservoir, as far as the Panja near Konisaveedhi *South.*—From the last-mentioned Panja turning west, Konisaveedhi road passing south of Maddibuchchi rocks up to its junction with the Ramalingaswami temple street opposite to the temple; thence turning northward along the western side of the temple street road to public well, thence Maddibuchchi rocks gedda as far as the southern gate of Park. *West.*—From the last-mentioned point the eastern boundary of Santhapeta ward back to its starting point near Kobi Sahib's tannery.	
Kaspa Ward ..	*North.*—The southern boundary of Kottapeta ward starting from Park south gate running eastward up to Panja near Konisaveedhi. *East.*—Paolbaug road starting from Panja southward as far as Sombhesing medu; thence Rajahazar road southward as far as fort flag staff; thence turning eastward Zaddavari street road up to Ravigunti Rama Rao's upstair building; thence turning southward along matam street as far as sawaga farm; thence turning eastward along Donkada road as far as Karnam-shed; thence Gorja southward to the north-eastern corner of Gudempolam. *South.*—Starting from the last-mentioned point a line along the northern boundary of Gudempolam westward as far as the irrigation channel of Peddacheruvu; thence the irrigation channel of Peddacheruvu westward as far as western corner of Jonnagaddi; thence the same irrigation channel turning north as far as the outstone head sluice of Peddacheruvu. *West.*—From the last-mentioned point the eastern boundary of Santhapeta ward northward to Park south gate.	3
Maharajupeta Ward.	*North.*—Starting from the culvert over the Peddamadam gedda which is the extreme end of the northern boundary of Kottapeta ward a line eastward along the northern bank of Peddamadam gedda up to the bridge over it across Sivananda baug road. *East.*—From the last point southward along the eastern edge of Sivananda baug road down to south-west corner of Pusapati Venkatapatirajugari inam; thence turning eastward along the southern boundary of the same inam up to the Komati Cheruvu gedda; thence Komati Cheruvu gedda southward up to the culvert over it across the local fund road leading to Donkada. *South.*—From the last-mentioned culvert a line westward along the Donkada road as far as Dasannapeta toll-gate; thence cutting across the Donkada road and running along the southern edge of the Donkada road west as far as the north-west corner of rubbish depot; thence turning south along the eastern edge of the road to night-soil depot; thence going round the eastern, southern and western boundaries of the night-soil depot and going along the western boundary of the burnjog and burial ground of Gurashari topo and turning westward along the southern boundary of Kontipolam as far as the north-eastern corner of Gudempolam. *West.*—Starting from the last point the eastern boundary of Kaspa ward northward as far as Panja near Konisaveedhi and thence the eastern boundary of Kottapeta ward northward to the starting point namely the bridge over Peddamadam gedda on the road to Cheepurupolli	2
	Total ..	13

No. 395.—Under sections 6 and 123 of the Madras Local Boards Act, 1884, the Governor in Council is pleased to declare that the village of Vantimitta with its hamlet Chenchugarupalli in the

Sutharatinam taluk of the Cuddapah district shall be constituted into a union for the purposes of the Act and to direct that the provisions regarding panchayats shall come into force in the union from the date of this notification and that the maximum number of members to be appointed for the panchayat of the said union shall, for the time being, be nine.

ERRATA.

In column 2 of the schedule appended to notification No. 273 published at page 101 of Part I-A of the *Fort St. George Gazette*, dated 6th March 1917, relating to the acquisition of land for the construction of a board elementary school in Nimmampalli :—

For			*Read*
"Do. 458-2"	..	..	"Village-site No. 458-2"
"Do. 458-3"	..	..	" Do. No. 459-3"
"Do. 459-4"	..	..	" Do. No. 459-4"

and in column 2 of the same schedule against 459-2—

For "Reddivari Pavan Reddi" *read* "Reddivari Punna Reddi."

ACQUISITION OF LANDS

No. 396.—Under section 3 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 0·12 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for a cart-track to Pushpapadu; and, under sections 8 and 7, the Deputy Tahsildar, Sompeta, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Deputy Tahsildar, Sompeta, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or permanent, with survey or jamabandi number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Sompeta district, Sompeta taluk, Gudari Rajamanipatnam in Mandesa estate.			
Zamindari, jirayati ..	Owner, Sri Zamindar of Mandasa, occupant ur ryot, Vanjangi Ramayya alias Badadin.	North, Dubara burning ground; east, Vanjangi Ramayya alias Badadin's jirayati wet; south, Dubara tank bund; west, Vanjangi Sanyasi's and Vanjangi Ramayya alias Badadin's jirayati wet.	A. M. 0 12

No. 397.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 0·95 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for forming a road from Sajjaveripalem to Papidamanu ; and, under sections 3 and 7, the Revenue Divisional Officer, Tenali, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Tenali, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or permanent, with survey or jamabandi number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Guntur district, Tenali taluk, Alaparru village.			acres.
Gart., dry. No. 139-1 D-2.	Dandamudi Ramakrishnayya, Dandamudi Venkayya, Dandamudi Kotayya, Dandamudi Ramayya, sons of Takayya Dandamudi Narayya, Dandamudi Venkataswami, Vaddi Ramayya, Dandamudi Balamayya, Dandamudi Padarimayya Dandamudi Venkayya, and Dandamudi Ramayya, sons of Subbayya. Vallabhaneni Venkatramayya and Poma Ramayya being minors (guardian and uncle Nanda Subbayya), Vallabhaneni Perrayya, Vallabhaneni Pulla Atchayya, Vallabhaneni China Rajayya and Vallabhaneni Ramulu Poneayya being minor, Rajamudian and uncle China Rajayya.	North, No. 134 ; east, No. 139-1 D-2, south, No. 139-1 G-2 ; west, No. 139-1 D-1.	0·36
Do. No. 139-1 G-2.		North, No. 139-1 D-2 ; east, No. 139-1 G-2 ; south, No. 143 ; west, No. 139-1 G-1.	0·59
		Total ..	0·95

No. 398.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 0·14 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for constructing sub-assistant surgeon's quarters at Chintalapudi; and, under sections 3 and 7, the Revenue Divisional Officer, Ellore, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Ellore, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry (inam or poramboke, with survey or patnam number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
	Kistna district—Ellore taluk, Chintalapudi village.		
			ACRE.
Inam, dry, No. 629..	Kambhampati Nagayya of Chintalapudi	North, S. S. No. 627; east and south, R.S. No. 629; west, S.S. No. 630.	0·07
Do. ..	Sitaramia Venkata Krishnamma of Chintalapudi..	North, S.S. No. 3524; east and south, R.S. No. 629; west, S.S. No. 903.	0·07
		Total ..	0·14

No. 399.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 4·24 acres be the same a little more or less, is needed for a public purpose, to wit, for forming a roadway from the service reservoir to Edayankattuvalasu in the Erode municipality; and, under sections 3 and 7, the Revenue Divisional Officer, Erode, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Erode, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or patnam number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
	Coimbatore district, Erode taluk, Erode village.		
			acre.
Inam, dry, S.F. No. 82	Qadir Nawaz Khan Sahib, Velappa Goundan, Kandappa Goundan and Muttu Goundan.	North, No. 81; east, No. 81; south, No. 93; west, No. 82.	1·15
Do. No. 98.	P. V. Krishnasami Chetti	North, No. 95; east, No. 98, south, No. 99, west, No. 88	0·26
Do. No. 99 A.	Ramia Goundan	North, No. 81; east, No. 99 A; south, No. 99 B; west, No. 88 A.	0·02
Do. No. 100.	(1) Varnavasi Goundan, (2) Kali Goundan, Chinnayyan alias Karuppa Goundan, and (3) minor Muthuswami Goundan, Karuppa Goundan guardian No. (2).	North, No. 88; east, No. 100; south, No. 237; west, No. 103	0·66
Do. No. 337.	Appachi Goundan, Muttu Goundan, Kuppa Goundan, Kali Goundan, Marappa Goundan, Nokki Goundan, M. Varnavasi Goundan and P. Varnavasi Goundan.	North, No. 100, east, No. 337; south, No. 336; west, No. 337.	0·41
Do. No. 336.	Do. do.	North No. 337; east, No. 335; south, No. 378, west, No. 336	0·41
Do. No. 378	Do do	North, No. 335; east, No. 374, south, No. 249, west, No. 378	0·41
		Total ..	3·24

No. 400.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 0·02 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for sinking a public well at Pala; and, under sections 3 and 7, the Revenue Divisional Officer, Tellicherry, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Tellicherry, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or patnam number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
	Malabar district, Kottayam taluk, Pala village.		
			ACRE.
Ryotwari, occupied, dry, portion of S. No. 57.	Jamal, Karumbakkattil Kuttiri Krishnan Nambiyar, occupant, Punnapravan Ahmad.	North, east and south, S. No. 57 (portion); west, S. No. 71.	0·02

R. A. GRAHAM,
Acting Secretary to Government.

(Medical)

LEAVE.

Octacamund, April 17, 1917.

No. 25.—Under article 760 of the Civil Service Regulations, the Governor in Council is pleased to grant privilege leave to the undermentioned officers for the period noted against each of them :—

(1) M R Ry. Tallakoti Madhatti Kanju Nedungadi Arangal, L.M. & S., acting third surgeon, General Hospital, Madras.—from 12th April to 11th May 1917.

(2) Major Thomas Spinks Ross, I.M.S., acting second and third Physician, General Hospital, and Surgeon, Third District, Madras.—from 1st May to 12th June 1917.

(3) Lieutenant-Colonel William James Niblock, I.M.S., Professor of Surgery, Medical College, and First Surgeon, General Hospital, Madras.—from 14th May to 13th June 1917.

R. A. GRAHAM,
Acting Secretary to Government.

(Plague)

NOTIFICATIONS.

Octacamund, April 17, 1917.

No. 111 *P.*—Whereas the Governor in Council is satisfied that there is danger of an outbreak of plague at Shiyali in the Shiyali taluk of the Tanjore District, if persons from the infected portions of the same district, the North Arcot district and other parts declared to be infected with plague are permitted to visit that place on the occasion of the ensuing Tirumalaipuri festival

In exercise of the powers delegated to him under the Epidemic Diseases Act, 1897, the Governor in Council prohibits the attendance at the said festival from the 21st April to 6th May 1917 inclusive, of persons from the said parts and further directs that between the said dates no tickets to travel by railway shall be sold at the stations of Panpatakapti, Ayyampet, Pandaravadai and Papanasam on the South Indian Railway for the stations of Anthandavanpuram, Vaithiswarankoil, Shiyali, Arasur and Cuttalam on the same railway to any person intending or believed to be intending to be present at the said festival.

All persons proceeding to the said festival in contravention of this notification will be turned back.

No. 112 *P.*—In modification of notification No. 103-P., published on pages 235–238 of Part I-A of the *Fort St. George Gazette*, dated 10th April 1917, the following revised lists of plague-infected areas and of notification stations are published :—

A.—PLAGUE-INFECTED AREAS.

I.—*In the Madras Presidency.*

District.	Taluk.	Village (including hamlets) or town.	District.	Taluk.	Village (including hamlets) or town.
Anantapur.	Gooty ..	Guntakal. Pallur. Vidapanakallu.	Bellary.	Bellary ..	Bellary. Chellagurki. Joladarasi. Siddamgadda. Yellavadihosu.
	Hindupur ..	Hindupur. Kurbera. Kotnur. Srirantapuram.		Hadagalli ..	The whole taluk.
	Gudiyattam	Gudiyattam. Kilvilachur. Kattapalli. Perumangalam. Udayendram. Yerrakutti.		Hazpete-Lalli	The whole taluk.
				Sandur State .	Krishnanagar.
Arcot, North.	Polur ..	Polur.	Chittoor.	Chittoor ..	Gramapet.
	Tirupattur	Alangayam. Jalarabad. Pallipattu. Vaniyambadi.		Palmaner ..	Palmaner.
	Vellore ..	Alangayam. Ambur town Kilachchur. Mannur. Periyankuppam. Vellore.	Coimbatore.	Avanashi ..	Chikkadasampalaiyam. Pathohapalayam
	Walajapet.	Kalpadi. Ranipettai town. Thimiri union. Visharam town.		Coimbatore.	Coimbatore. Idimadai. Ganapan. Kalappatti. Kallippalayam

I.—In the Madras Presidency—cont.

District.	Taluk	Village (including hamlets) or town.
Coimbatore—*cont.*	Coimbatore—*cont.*	Kaniyamuttur.
		Kavilechi.
		Savaripalaiyam.
		Singanallur.
		Sundakamuttur.
		Uppilipalaiyam.
		Vellakinar.
	Dharapuram	Dharapuram.
		Kalattupalaiyam.
	Erode	Erode.
	Kollegal	Doddamarideva-rayasamudram.
		Muliur.
		Parasakavundan-palaiyam.
		Tagarapuram.
	Palladam	Appanayakkanpatti
		Nallur.
		Silambur.
		Selakkarichchai.
		Sulur
	Palladam	Solavampalaiyam.
	Udumalpet	Jallipatti.
Kurnool	Pattikonda	Maddikera.
Madura	Palni	Ayakudi.
Malabar	Palghat	Palghat.
Nilgiris, The	Coonoor	Coonoor.
		Heath (Jakatala village).
		Old Aravankadu (Ubatalai villages)
		Wellington Cantonment.

District.	Taluk.	Village (including hamlets) or town.
Salem	Attur	Dalavappatti.
		Oddappatti.
		Sokkanadapuram.
		Tandavarayapuram.
	Dharmapuri	Adamanakottai.
		Palakodu.
	Hosur	Agalakottai.
		Arasakuppam.
		Belagondapalli.
		Darsavaram.
		Elavapalli.
		Kakkadasam.
		Kalagondapalli.
		Kotagarutty.
		Mangalagondapalli.
		Maradasapalli.
		Morasur.
		Panchakshpuram.
		Ponapalli.
		Timmasandiram.
		Tyaganadrugam.
		Uddanapalli.
	Omalur	Vellalapatti.
	Salem	Kandampatti.
		Kondalampatti.
		Kondamanayakam-patti.
		Namagiripettai.
		Odiyarkarichchi.
		Pallapatti.
		Salem.
South Canara.	Tirachen-gode.	Mallasamudram.
	Mangalore	Mangalore.
Tanjore	Papanasam	Ayyampettai

II.—Outside the Madras Presidency.

Presidency or Province.	Infected localities. District and States, and Towns of 50,000 or more inhabitants.
I. Mysore	The whole province
II. Bombay.	1. *Northern Division*—
	(a) Districts—
	Kaira.
	Panch Mahals.
	Surat.
	Thana.

Presidency or Province.	Infected localities. Districts and States, and Towns of 50,000 or more inhabitants.
II. Bombay—*cont.*	*Northern Division*—cont.
	(b) Towns and ports—
	Ahmedabad.
	Bhiwandi.
	Bombay.
	Kalyan.
	Kurla.
	Surat.
	Thana.

II.—Outside the Madras Presidency—cont.

Presidency or Province	Selected localities, Districts and States, and Towns of 50,000 or more inhabitants.	Presidency or Province	Selected localities Districts and States, and Towns of 50,000 or more inhabitants.
II. Bombay—*cont.*	2. *Central Division*— (a) Districts— Ahmednagar. East Khandesh. Nasik. Poona. Satara. Sholapur. West Khandesh. (b) Towns— Poona. Sholapur. 3. *Southern Division*— (a) Districts— Belgaum. Bijapur. Dharwar. Kanara. Kolaba. Ratnagiri. (b) Towns and ports— Ankot. Hareshwar. Hubli. Panvel. Pen. Ratnagiri. Thal. 4. *Sind*— Town and port— Karachi. 5. *Political Charge*— States and Agencies— Akalkot State. Baroda State. Bhor State. Bijapur Agency. Kathiawar Agency. Kolhapur and Southern Mahratta Country. Mangrol Port. Mundra Port. Satara Agency. Savanur State. Surat Agency. Tadi Port.	IV. The Punjab—*cont.*	(a) Districts—*cont.* Gurgaon. Hoshiarpur. Jhelum. Jullundur. Kangra. Karnal. Ludhiana. Rawalpindi. Sialkot. Shahpur. (b) Town— Lahore. (c) States— Jind. Patiala.
		V. Burma ..	(a) Districts— Amherst. Bassein. Bhamo. Henzada. Insein. Katha. Magwe. Maubin. Minbu. Mingyan. Myaungmya. Pakokku. Pegu. Prome. Pyapon. Ruby mines. Sagaing. Thayetmyo. Thaton. Toungoo. Yamethin. (b) Towns and ports— Bassein. Mandalay. Moulmein. Rangoon. (c) State— Northern Shan States.
III. Bihar and Orissa	(a) Districts— Bhagalpur. Champaran. Darbhanga. Gaya. Monghyr. Muzaffarpur. Patna. Saran. Shahabad. (b) Towns— Bhagalpur. Darbhanga. Gaya. Patna.	VI. The United Provinces.	(a) Districts— Allahabad. Azamgarh. Badaun. Bahraich. Balia. Bara Banki. Bareilly. Basti. Benares. Bijnor. Cawnpore. Etawah. Farrukhabad. Fatehpur. Fyzabad. Ghazipur. Gonda. Gorakhpur. Hardoi. Jaunpur. Lucknow. Mainpuri.
IV. The Punjab.	(a) Districts— Ambala. Amritsar. Gujranwala. Gujrat. Gurdaspur.		

II.—Outside the Madras Presidency—contd.

Presidency or Province.	Infected localities. Districts and States, and Towns of 50,000 or more inhabitants.	Presidency or Province.	Infected localities. Districts and States, and Towns of 50,000 or more inhabitants.
VI. The United Provinces—*contd.*	(a) Districts—*contd.* Mirzapur. Moradabad. Muzaffarnagar. Partabgarh. Pilibhit. Rai Bareli. Saharanpur. Sitapur. Sultanpur. Unao. (b) Towns— Allahabad. Benares. Cawnpore. Farrukhabad. Lucknow. Mirzapur.	VII. The Central Provinces—*contd.*	(b) Towns— Chandwara. Jubbalpore. Nagpur.
		VIII. Hyderabad State.	The whole province.
		IX. Central India.	(a) Towns— Indore. Indore Residency Bazaar. Mhow Cantonment. Neemuch Cantonment. (b) States— Bagli. Barwani. Dewas (Senior Branch). Dewas (Junior Branch). Dhar. Gwalior. Gwalior Residency. Indore State. Manpur. Ratlam.
VII. The Central Provinces.	(a) Districts— Agra. Akola. Amraoti. Balaghat. Bandara. Bilaspur. Buldana. Chanda. Hoshangabad. Jubbulpore. Mandla. Nagpur. Narsinghpur. Nimar. Raipur. Saugor. Seoni. Wardha. Yeotmal.	X. Rajputana.	(c) District— Ajmer. (b) States— Alwar. Bharatpur. Jaipur. Kishangarh. Marwar (Jodhpur). Mewar. Sirohi. (c) Town— Ajmer.
		XI. Bengal.	Hoogly District. Howrah town. 24 Parganas. Calcutta.
		XII. Coorg ..	Coorg.
		XIII. Kashmir.	Jammu Province.

B.—NOTIFICATION STATIONS.

South Indian Railway.

Mangalore.	Salem.	Madukarai.	Ketpadi.
Hosur.	Thinnapatti.	Palghat.	Ayyampet.
Erode.	Singanallur.	Olavakkot.	Pasupatikoyil.
Tanjavaraleiyam.	Podanur.	Kalamangalam.	Karaimadai.
Chavadipalayam.	Coimbatore.	Vellore Cantonment.	Mettupalaiyam.
Ariyanur.	Tadiyalur.	Vellore town.	Polur.

Nilgiri Railway.

Katari Road	Coonoor.	Wellington.	Aravankadu.

Madras and Southern Mahratta Railway.

Mailsatti.	Hagaribommanahalli.	Koppam.*
Omalur.	Malavai.	Patchur.*
Vinnamangalam.	Bevuru.	Bellary.
Valathoor.	Kottur.	Bellary Cantonment.
Gudiyattam.	Walajah Road	Hindupur.
Kaveripattam.	Chittoor.	Tirupur.
Hosur.	Ranipet.	Gootakal.
Mariyannanahalli.	Vaniyambadi.	Timmanacherla.
Hosapatnam.	Kottandapatti.	Maddikera.

* N.B.—Sanitation papers should be issued at these two stations only to passengers from the Mysore State who might there.

C.—ROAD FRONTIER NOTIFICATION STATIONS.

Sivasamudram.	Hosur.	Teppakadu.

D.—RAILWAY FRONTIER INSPECTING STATIONS.

Hosur.	Beruvala.	Jalarpet.
Erode.	Hindupur.	

R. A. GRAHAM,
Acting Secretary to Government.

NOTIFICATIONS BY COLLECTORS AND PRESIDENTS OF DISTRICT BOARDS.

M.R.Ry. K. R. Viswanathayya Garu of Hindupur has been elected as a member of Penukonda Taluk Board.

I. MacIVER,
Collector.

Anantapur Collector's Office,
5th April 1917.

Under section 10 of the District Municipalities Act IV of 1884, M.R.Ry. Chinniappa Mudaliyar Subrahmanya Mudaliyar Avargal has been duly elected municipal councillor of the Conjeevaram municipality in the district of Chingleput.

J. F. BRYANT,
Collector.

Chingleput Collector's Office,
4th April 1917.

M.R.Ry. Pallercha Taragar Palanisandy Taragar Avargal has been duly elected as a municipal councillor of the municipality of Palghat.

E. B. EVANS,
Collector.

Malabar Collector's Office,
12th April 1917.

Under section 10 of the Madras District Municipalities Act, 1884, M.R.Ry. S. V. Nallaperumal Pillai Avargal has been duly elected a member of the Tuticorin Municipal Council.

A. GALLETTI,
Collector.

Tinnevelly Collector's Office,
7th April 1917.

Under rule 38 of the rules for the conduct of elections in district municipalities, M.R.Ry. Errapragada Venkata Ramanayya Pantulu Garu, B.A., L.T., has been declared duly elected as a councillor of the Vizagapatam municipality.

N. SAMUEL,
for Acting Collector.

Vizagapatam Collector's Office,
12th April 1917.

In exercise of the powers delegated to him by the Governor in Council under section 180 of the Madras Local Boards Act V of 1884, the President, District Board, Coimbatore, hereby reappoints Messrs. Kumarasingam Ramaswami Ayyar Subrahmanya Ayyar, Tahsildar of Gobichettipalayam, Messrs. Kumarasingam Ramaswami Ayyar Subrahmanya Ayyar, Tahsildar of Bhavani, Coimbatore Conjeevaram Tirumalai Mudaliyar Kuppuswami Mudaliyar, Tahsildar of Bhavani, Coimbatore Subrahmanya Ayyar Ramaswami Ayyar, Sub-Assistant Inspector of Schools, Gobichettipalayam range, Gobichettipalayam Pattal Brahmana Ayyar Venkatesa Ayyar, Patta Gounder Kandaswami Gounder and Mohammad Pir Sahib Sahib Bahadur to be members of the Gobichettipalayam Taluk Board.

Coimbatore District Board's Office,
5th April 1917.

Under section 11 of the Madras Local Boards Act, 1884, M.R.Ry. V. M. A. Muthukumara Chettiyar Avargal has been reappointed, by election, as a member of the Coimbatore District Board by the Pollachi Taluk Board.

N. MACMICHAEL,
President.

Coimbatore District Board's Office,
12th April 1917.

In exercise of the power delegated to him by His Excellency the Governor in Council under section 180 of the Madras Local Boards Act V of 1884, the President, District Board, Salem, hereby appoints the undermentioned gentlemen to be members of the Dharmapuri Taluk Board :—

(1) M.R.Ry. M. E. Krishna Chettiyar Avargal.
(2) M.R.Ry. M. D. Narayanaswami Udayar Avargal.

Salem District Board's Office,
11th April 1917.

Under section 11 of the Madras Local Boards Act, 1884, M.R.Ry. C. D. Apparoo Chettiyar Avargal has been appointed, by election, as a member of the Salem District Board by the Salem Taluk Board.

Under section 11 of the Madras Local Boards Act, 1884, M.R.Ry. T. C. Ramaswami Ayyar Avargal has been appointed, by election, as a member of the Salem District Board by the Sankari Taluk Board.

C. G. AUSTIN,
President.

Salem District Board's Office,
13th April 1917.

In exercise of the power delegated to him by the Governor in Council under section 180 of the Madras Local Boards Act, V of 1884, the President, District Board, Tinnevelly, hereby re-appoints the undermentioned gentlemen to be members of the Sermadevi Taluk Board :—

(1) M.R.Ry. Sri Sahib Rama Ayyar Sahib Ayyar Avargal.
(2) " Diwan Bahadur T. N. Sivasubrahmanya Tevar Tirthapathi Avargal.
(3) " Rajagopala Rama Ayyar Avargal, M.A., L.T.
(4) Rowthan Meah Abji Meah Sahib Bahadur.
(5) S. A. Muhammad Muhi-ud-din Hayattar Sahib Bahadur.

A. GALLETTI,
President.

Tinnevelly District Board's Office,
3rd April 1917.

ERRATUM.

For "Mr. Daniel" in the notification, dated 25th March 1917, at page 212 of Part I-A of the *Fort St. George Gazette*, dated 27th March 1917, *read* "Mr. David.".

N. MACMICHAEL,
President.

Coimbatore District Board's Office,
11th April 1917.

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APPOINTMENTS, LEAVE OF ABSENCE, &c.

JUDICIAL.

Posting.—M.R.Ry. Kumbakonam Sitarama Ayyar Kodandarama Ayyar Avargal, District Munsif, first grade, and acting Subordinate Judge, on the expiry of the term of the temporary Subordinate Judge's Court at Cuddapah, is posted as District Munsif of Nagapatam.

High Court of Judicature at Madras,
12th April 1917.

C. G. MACKAY,
Registrar.

BOARD OF REVENUE.

LAND REVENUE.

Leave.—Under article 260, Civil Service Regulations, the Board grants privilege leave for one month to M.R.Ry. Rai Sahib E. C. M. Masaramchas Avargal, District Forest Officer, South Salem, from 16th April 1917.

Board of Revenue (Land Revenue—Forests),
Madras, 12th April 1917.

H. B. PATE,
Secretary.

SALT, ABKARI AND CUSTOMS DEPARTMENT.

Transfer.—Mr. C. F. Sharp, Inspector (now acting as Assistant Commissioner), on relief by Mr. Flemyng, is posted to the Surla circle, *vice* Mr. D. Robertson, posted to the same circle as Assistant Inspector reverting acting Assistant Inspector M.R.Ry. A. Venkama.

Board of Revenue (Separate Revenue),
Madras, 14th April 1917.

R. F. THOMAS,
Secretary.

REVENUE SETTLEMENT, SURVEY, LAND RECORDS AND AGRICULTURE.

Leave.—Under article 260 of the Civil Service Regulations, M.R.Ry. M. Raman Avargal, temporary Assistant Director of Survey, No. 1 Party, is granted privilege leave for twenty days from 23rd March 1917.

Board of Revenue (R.S., Sur., L.R. and Agri.), Madras, 26th April 1917. T. RAGHAVIAH, *Secretary.*

FOREST.

Posting.—M.R.Ry. S. Ramaswami Ayyar, Ranger on leave, is posted to the Berhampur range, temporarily, pending return of students from the Madras Forest College.

Wallaur, 10th April 1917. H. A. LATHAM, *Acting Conservator of Forests, Northern Circle.*

Transfer.—S. Venkatswami Nayudu, temporary Ranger, sixth grade, is transferred from Tinnevelly to Madura for the charge of the new Nettur range.

Trichinopoly, 5th April 1917.

Posting.—Probationary Ranger G. N. Subba Rao is posted to South Vellore for training as Ranger; he should report himself for duty to the District Forest Officer, South Vellore.

Trichinopoly, 13th April 1917. P. M. LUSHINGTON, *Conservator of Forests, Southern Circle.*

PUBLIC WORKS.

Transfers.—M.E.Ry. K. Subrahmanya Ayyar, Supervisor, first grade, temporary, from the College of Engineering, Madras, to the II Circle.

M.E.Ry. V. Sudarsana Achari, Overseer, first grade, temporary, from the College of Engineering, Madras, to the VI Circle.

Madras, 4th April 1917. S. E. MURRAY, *Chief Engineer, P. W. D.*

Leave.—Under article 260 of the Civil Service Regulations, 5th edition (Reprint), M.E.Ry. J. R. Sivasubrahmanya Ayyar, Supervisor, first grade, is granted privilege leave for six weeks from 16th April 1917.

Madras, 11th April 1917. W. HUTTON, *Superintending Engineer, Sanitary Engineer to Government.*

Posting.—M.E.Ry. E. Sundararaja Ayyangar, late temporary Upper Subordinate on Rs. 60, having been pronounced fit for duty by the District Medical and Sanitary Officer, Vizagapatam, is posted to the Vizagapatam division.

Appointment.—M.R.Ry. T. S. Krishnaswami Ayyangar, Overseer, first grade, temporary in the Circle office, to act as Personal Assistant to Superintending Engineer and to be in charge of the Circle Drawing office, with effect from the date of relief of Mr. S. Rajagopalaswami Mudaliyar.

Waltair, 14th April 1917. M. O'BRIEN, *Offg. Superintending Engineer, I Circle.*

Leave.—M.R.Ry. Mahadeva Nilakanta Ayyar Avargal, Executive Engineer, reposted for the charge of the Nandyal subdivision of the Kurnool division in this office confirmation, dated the 26th February 1917 is, under article 260 of the Civil Service Regulations, granted privilege leave for two weeks with effect from the date of his relief in the Cauvery division, Tanjore.

Bellary, 14th April 1917. L. D. VENKATARAMA AYYAR, *Superintending Engineer, III Circle.*

Leave.—M.R.Ry. M. K. Srinivasa Ayyar, Overseer, second grade, Madura Special division, is granted under article 260, Civil Service Regulations, privilege leave for one month with effect from the 15th April 1917 or date of relief.

Trichinopoly, 11th April 1917. C. T. MULLINGS, *Superintending Engineer, VI Circle.*

Reposting.—M.E.Ry. S. Subrahmanya Ayyar, Supervisor, first grade, posted to this Circle in Chief Engineer's office Memorandum No. 2434-C, dated 4th April 1917, is reposted to the Vennar division.

Madras, 8th April 1917. A. V. RAMALINGA AYYAR, *Superintending Engineer, VII Circle.*

AGRICULTURE.

Leave.—M.R.Ry. P. A. Subrahmanya Ayyar, Assistant in Chemistry, is granted privilege leave for two months. It is presumed that no substitute is necessary.

M.R.Ry. G. N. Rangaswami Ayyangar, Assistant in Economic Botany, is granted privilege leave for six weeks from 23rd March 1917.

Madras, 4th April 1917.

Leave.—M.R.Ry. A. V. Tirumurugandhoo Pillai, Farm Manager, is granted privilege leave for two and half months from date of relief.

Madras, 7th April 1917.

Leave.—S. Ramaswami Pillai, Agricultural Demonstrator, Hagari, is granted privilege leave for five weeks from date of relief.

Madras, 8th April 1917.

Leave.—M.R.Ry. S. Subrahmanya Ayyar, Farm Manager, Central Farm, is granted privilege leave for six weeks from 26th April 1917.

Madras, 9th April 1917.

Confirmations and Promotions.—The following confirmations and promotions are made in the Agricultural Service with effect from 1st April 1917.

M.R.Ry. M. K. Nambiyar and M.R.Ry. C. V. Seshachari are confirmed in the upper division.

2. The following are promoted from the lower division to upper division :—

(1)	M.R.Ry.	K. Sankara Ayyar.	(7)	M.R.Ry.	A. Chinnathambi Pillai.
(2)	,,	V. J. Dhanakoti Raje.	(8)	,,	B. Siva Rao.
(3)	,,	W. Raghavachari.	(9)	,,	M. V. Velledi.
(4)	,,	G. R. Venkatachalapati.	(10)	,,	N. V. Vishwanatha Ayyar.
(5)	,,	C. S. Madhavya.	(11)	,,	M. Virkaghava Rao.
(6)	,,	K. T. Bhandari.	(12)	,,	S. Sitarama Patrudu.

Items (5) to (12) will be on probation for one year.

Madras, 12th April 1917.

G. A. D. STUART,
Director of Agriculture.

POLICE.

Leave.—M.R.Ry. Rao Sahib Harihara Venkateswara Ayyar Avargal, acting Deputy Superintendent of Police, in charge of Markapur subdivision, Kurnool district, privilege leave for two weeks from date of relief under article 280 of the Civil Service Regulations.

Madras, 12th April 1917.

F. L. MOORE,
Inspector-General of Police.

GENERAL NOTIFICATIONS.

PATENTS

The following printed specifications of applications for patents, which have been accepted under section 5 of the Indian Patents and Designs Act of 1911, have been published and can be inspected free of charge at the Madras Record Office, Egmore. Copies of these specifications may be purchased at the Patent Office, 1, Council House Street, Calcutta, at the price of eight annas per copy.

Directions for the guidance of inventors and others are given in the Indian Patents and Designs Act, 1911 (price 10 annas), and in the Indian Patents and Designs Rules, 1912 (price 2 annas). These should be consulted before an application is made to the Controller of Patents and Designs.

2677. Minerals Separation, Ltd. Improvements in or relating to the concentration of ores.
2871. H. C. Jenkins and C. J. (1914) Syndicate, Ltd. Improvements in and relating to electrolytic cells.
2880. Vadez Brothers & Co. Improvements in padlocks.
2885. H. E. H. Frost. Improvements in lamp burners for heating.
2890. W. McLeod and L. Cohen. Improvements in roofing and walling.
2903. R. L. Datta. A new process of burning seaweeds and the like for the extraction of soluble matter and iodine.
2904. A. C. Leandre. Improvements in or relating to gaseous fuel furnaces.
2905. L. Blum. Improvements in and relating to pumps.
2910. H. J. T. Wolfe. Improvements in or relating to electric meters.
2967. A. H. Laybourne. Improvements in or relating to railway check rails, guard rails, points and crossings.
2718 J. P. Patty and W. C. Aylard. Process of and means for "knocking up" sheets and the like, particularly paper sheets.
2771. T. Ingersane. Improved life saving belt or buoy.
2795. Ibrahim Mashafe. Tie frick.

2841. C. A. S. Iyer. Improved rice sheller.
2856. G. Kenter. Resilient tyre for vehicle wheels.
2867. Thomas Transmissions, Ltd. Improvements in power transmission on rail and road trains and the like.
2911. T. Chalmers. Improvements in apparatus for the transmission and reproduction of sounds.
2913. A. Wilkin. Improvements in or in connection with glass shaping and blowing machines.
2917. Interlocking Rail Joint Corporation. Improvements in and relating to rail joints.
2918. H. V. James. Improvements in paper web controlling device for reel-fed rotary printing machines.

L. DAVIDSON,
Acting Chief Secretary.

Ootacamund, 17th April 1917.

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EXAMINATION FOR CERTIFICATES OF COMPETENCY AND SERVICE FOR ENGINE DRIVERS.

Notice is hereby given that, under G.O. No. 1420 M., dated 11th August 1904, the next Examination for Certificates of Competency and Service for Engine Drivers qualifying candidates for employment under Government will be held at the Public Works Workshops near Seven Wells, Madras, on the 21st and 22nd May 1917 commencing at 8 a.m.

2. Candidates must send in their applications made out in English on printed forms so that they may reach the Sanitary Engineer's office on or before the 30th April 1917, after which date no application will be considered. Applications for admission to the Examination for Certificates of Competency must be drawn up in accordance with rule 9 of the Rules for grant of Certificates of Competency and Service for Engine Drivers published in Part I-A of the *Fort St. George Gazette*, dated 16th October 1906, pages 536 to 541, and must be supported by the accompaniments referred to in that rule and those for admission to the Examination for Certificates of Service in accordance with rule 22.

3. The prescribed fee must be paid into a Government Treasury or, if at Madras, into the Bank of Madras on or before the 30th April 1917, and the receipt given by the Treasury Officer or the Bank of Madras must be securely fastened to the application together with other enclosures.

4. Each application should be sent direct to the undersigned post-paid, superscribed and addressed as follows:—

[*Application for admission to the Examination for Engine Drivers.*]
The Sanitary Engineer to Government of Madras and President, Board of Examiners,
Chepauk, Madras.

Insufficiently stamped covers will be rejected.

5. Candidates should fill in their applications legibly and write their names and address distinctly and in full and fill in the application form correctly to the best of their knowledge and belief. Any candidate who makes any false representation for the purpose of seeking admission to the examination will be criminally prosecuted. Applications defective in any particular will be returned.

6. For any information that may be required, candidates are referred to the rules published in Part I-A of the *Fort St. George Gazette*, dated 16th October 1906, pages 536 to 541.

7. Application forms and copies of the rules for the examination may be had on application to the undersigned.

W. HUTTON,
Superintending Engineer,
Sanitary Engineer to Government, and
President, Board of Examiners.

Office of the Sanitary Engineer to Government,
Chepauk, Madras, 3rd April 1917.

EXAMINATION FOR CERTIFICATE OF COMPETENCY FOR WATER WORKS FITTERS.

Notice is hereby given that, under G.O. No. 1436 M., dated 8th August 1917, an examination for Certificate of Competency for Water Works Fitters will be held at the Public Works Workshops near Seven Wells, Madras, on the 4th and 5th June 1917 commencing at 8 a.m.

2. Candidates must send in their applications on printed forms so that they may reach the Sanitary Engineer's office on or before the 3rd May 1917, after which date no application will be considered. Applications for admission to the Examination for Certificates of Competency must be drawn up in accordance with rule 9 of the Rules for grant of Certificates of Competency for Water Works Fitters published in Part I-A of the *Fort St. George Gazette*, dated 27th August 1912, pages 444 and 445, and must be supported by the accompaniments referred to in that rule.

3. The prescribed fee must be paid into a Government Treasury or, if at Madras, into the Bank of Madras on or before the 3rd May 1917, and the receipt given by the Treasury Officer or the Bank of Madras must be securely fastened to the application together with other enclosures.

6. Each application should be sent direct to the undersigned post paid, superscribed and addressed as follows :—

[*Application for admission to the Examination for Water Works Fitters.*]

The Sanitary Engineer to Government of Madras and President, Board of Examiners,
Chepauk, Madras

Insufficiently stamped covers will be rejected.

5. Candidates should fill in their applications legibly and write their names and address distinctly and in full and fill in the application form correctly to the best of their knowledge and belief. Any candidate who makes any false representation for the purpose of seeking admission to the examination will be prosecuted. Applications defective in any particular will be returned.

6. For any information that may be required candidates are referred to the rules published in Part I-A of the *Fort St. George Gazette*, dated 27th August 1912, pages 444 and 445.

7. Application forms and copies of the rules for the examination may be had on application to the undersigned.

W. HUTTON,
Superintending Engineer,
Sanitary Engineer to Government, and
President, Board of Examiners.

Office of the Sanitary Engineer to Government,
Chepauk, Madras, 3rd April 1917.

TREASURE TROVE.

Notice is hereby given under section 5 of the Indian Treasure Trove Act (VI of 1878) that at about 4 p.m. on the evening of the 30th October 1915 the undermentioned treasure is stated to have been found in S.F. No. 308/1 of Bitragunta village, Kavali taluk, which stands registered in the names of Akkaraju Venkatramanayya and Gandrakota Ramayya, and acquired from Mandu Venkadu, one of the coolies who were repairing the field on behalf of Boddu Subbadu, and kept in the taluk sub-treasury at Kavali :—

Details of the find.	Weight.	Estimated approximate value.
		Rs. A. P.
(1) Pathakam	60 gunjas	4 14 0
(2) Corrugated gold ring	23 "	3 6 0
(3) Small gold piece	16 "	2 10 0
Total ..		10 14 0

2. All persons claiming the said treasure or any portion thereof are requested to appear in person or by a duly authorised agent before the Collector of Nellore at his office in Nellore on the 1st October 1917 in view of their claims being enquired into and disposed of according to law.

R. RAMACHANDRA RAO,
Collector.

Nellore Collector's Office,
31st March 1917.

It is hereby notified, under section 5 of the Indian Treasure Trove Act VI of 1878, that on 27th August 1915, 1st September 1916 and subsequent dates treasure of the description and approximate value noted below was discovered under the ground in a vacant house-site belonging to one Sornammal in the village of Lalpuram, Chidambaram taluk, South Arcot district, Madras Presidency :—

Description.	Number.	Value.
		Rs. A. P.
Full rupees	16	16 0 0
Half rupee	1	0 8 0
One-fourth rupees	7	1 12 0
One-eighth rupees	26	3 4 0
One-sixteenth rupees	2	0 2 3
One-fourth anna pieces	14	0 1 2
Pice	1	0 1 0
Small gold screw	1	0 4 0
Do. ornament	1	0 0 1
Small scroll with wire	3	....
Small wires	2	....
Small pearl on a wire	1	0 4 0
White metal screw	1	0 6 0
Metal lamp (bottom)	1	0 2 0
One bell metal cup	1	0 0 8
Brass vessel	1	....
Iron padlock	1	....
Iron bill hook (broken)	1	0 1 0
Small brass chombu	1	....
Total ..	86	23 15 11

3. All persons claiming the said treasure or part thereof are hereby required to appear personally or by agent before the Collector of South Arcot at his office in Cuddalore on the 8th August 1917 in order to have the matter enquired into and determined according to law.

B. RAMA RAO,
Sub-Collector-in-charge.

South Arcot Collector's Office,
3rd April 1917.

SANITARY COMMISSIONER.

Return showing the Births and Deaths registered in the Municipalities of the Madras Presidency containing 25,000 inhabitants and upwards and in the Ootacamund Municipality for the week ending 9th March 1917.

Municipalities.	Population according to the Census of 1911.	BIRTHS.							DEATHS.															RATIO PER 1,000 OF POPULATION FOR ANNUM	
		Class.				Total Births.			Class.				Total Deaths.			Causes of Death								Total Births.	Total Deaths.
		Christians.	Hindus.	Mohammedans.	Other classes.	M.	F.	Total	Christians.	Hindus.	Mohammedans.	Other classes.	M.	F	Total	Cholera.	Diarrhœa.	Plague.	Fevers.	Injuries, Burns and Accidents.	Respiratory diseases.	Injuries.	All other causes.		
Madura ..	134,190	3	105	6	..	62	53	111	..	68	5	..	35	34	73	..	..	..	25	7	5	..	46	41·3	28·4
Trichinopoly ..	123,619	21	49	7	4	43	38	71	6	46	11	3	36	30	66	..	..	..	6	6	1	..	53	30·0	27·4
Calicut ..	78,417	..	48	19	3	30	40	70	1	33	18	..	31	32	63	..	3	..	3	10	3	..	34	46·5	39·2
Kumbakonam ..	44,047	..	38	..	..	19	27	46	1	27	..	..	13	15	28	..	6	..	1	2	4	..	15	20·8	22·8
Tanjore ..	60,941	6	48	2	..	35	19	55	4	41	6	..	26	23	51	..	1	..	1	6	..	..	43	47·6	44·1
Negapatam ..	60,168	4	30	7	..	19	22	41	1	14	3	..	6	10	18	..	3	..	5	3	..	..	10	35·5	15·8
Salem ..	59,153	1	52	14	..	36	33	71	1	62	12	..	30	36	75	..	10	11	2	3	2	..	41	12·6	66·1
Cuddalore ..	58,674	1	33	3	..	24	13	37	1	44	..	..	20	25	45	..	..	..	4	7	2	..	52	34·1	41·5
Coonanda ..	54,110	2	23	1	..	12	14	26	..	31	1	..	16	17	33	..	..	..	13	..	3	..	16	23·1	30·6
Conjeeveram ..	53,564	..	26	1	..	16	10	26	..	45	1	..	23	21	44	..	..	..	..	7	5	..	26	25·2	41·5
Vellore ..	48,740	1	31	10	..	23	19	42	..	27	11	..	15	26	38	..	..	..	6	1	3	..	25	44·6	39·1
Rajahmundry ..	48,417	1	24	..	..	10	15	25	..	34	..	..	18	16	34	1	..	..	5	2	..	..	20	20·6	35·0
Mangalore ..	48,413	9	18	4	..	16	16	31	7	24	6	..	21	16	36	..	..	..	5	4	..	..	18	33·4	38·6
Coimbatore ..	47,607	..	33	1	..	19	15	34	1	57	4	..	28	34	62	..	16	..	6	15	3	1	26	37·7	58·6
Palamcottah ..	44,909	1	19	10	..	13	16	30	1	13	7	..	12	9	21	..	..	..	2	3	..	..	7	34·8	21·4
Tinnevelly ..	44,803	1	27	4	..	20	22	42	1	14	3	..	11	7	18	..	1	..	1	..	..	..	15	48·9	20·6
Palghat ..	44,316	..	23	3	..	13	14	26	1	14	2	..	8	11	17	..	..	1	2	2	..	..	12	30·8	20·0
Surat ..	43,612	1	16	10	..	10	13	23	2	26	10	..	17	16	33	..	..	..	6	2	1	..	28	27·6	41·6
Vizagapatam ..	40,413	..	17	2	..	11	8	19	1	13	1	..	10	4	20	..	2	..	5	2	..	..	10	22·8	24·0
Ellore ..	42,851	2	26	6	..	16	16	36	..	32	4	..	17	16	32	6	..	..	4	6	..	1	12	44·1	39·2
Masulipatam ..	42,723	..	24	6	..	16	14	30	..	23	4	..	13	19	32	..	5	..	4	1	1	1	15	37·1	53·5
Tuticorin ..	40,185	6	17	3	..	10	13	23	7	6	4	..	6	11	20	..	..	..	1	2	..	..	16	29·8	26·0
Vuyasagram ..	37,660	..	26	2	..	12	16	28	..	23	..	..	13	10	23	..	..	..	4	7	1	..	9	38·8	31·9
Bellary ..	34,886	..	14	12	..	16	10	26	1	41	13	..	30	30	60	..	..	16	10	6	..	..	21	41·7	58·5
Nellore ..	63,246	1	13	2	..	10	6	16	..	10	12	..	14	17	31	..	1	..	5	1	2	..	28	25·0	48·6
Berwada ..	62,687	..	2	20	6	8	19	28	..	31	9	..	27	13	40	4	..	..	4	10	6	..	17	44·4	63·6
Adoni ..	31,545	1	12	6	..	16	3	19	..	12	5	..	11	6	17	..	..	..	4	1	..	..	12	31·3	28·0
Sherampur ..	61,436	1	13	..	..	9	5	14	..	14*	1	..	8	7	15	..	..	..	4	2	8	..	6	23·2	24·9
Tellicherry ..	29,235	2	12	13	..	17	10	27	3	16	10	..	15	13	28	..	10	..	5	3	6	..	7	48·1	49·3
Srivilliputtur ..	29,063	3	17	..	..	10	10	20	..	10	..	..	6	4	10	..	..	..	3	1	1	..	6	36·6	17·5
Cannanore ..	18,987	2	7	6	..	6	12	18	7	11	39	..	30	27	57	..	46	..	..	6	..	..	5	52·4	102·8
Mayaveram ..	27,121	2	19	1	..	12	10	22	..	10	3	..	5	9	11	..	2	..	1	..	..	..	8	42·2	21·1
Kurnool ..	96,010	..	8	10	..	8	10	18	..	6	12	..	12	8	20	..	..	..	11	2	3	1	3	36·6	40·6
Dindigul ..	26,062	4	17	3	..	10	14	24	2	15	4	..	11	10	21	..	..	..	..	6	..	..	10	50·0	43·1
Ootacamund ..	15,829	4	4	..	6	6	8	14	3	2	..	6	6	2	8	..	..	..	1	2	1	..	4	38·6	29·2
Total ..	16,70,456	68	898	201	16	616	693	1,184	62	910	324	6	810	177	1,102	13	93	93	148	144	63	8	956	37·0	37·2

Office of the Sanitary Commissioner for Madras,
14th April 1917.

N. ANNAJI RAO,
Manager and Assistant.

STATEMENT showing Plague Seizures and Deaths in each district of the Madras Presidency from August 1898 to 14th April 1917.

[D = Deaths; S = Seizures]

—	Agency Tracts.	Anantapur.	Bellary.	Chingleput.	Chittoor.	Coimbatore.	Cuddapah.	Ganjam.	Godavari.	Guntur.	Kistna.	Kurnool.	Madras City.	Madura.	Malabar.	Nellore.	Nilgiris, The.	North Arcot.	Ramnad.	Salem.	South Arcot.	South Canara.	Tanjore.	Tinnevelly.	Trichinopoly.	Vizagapatam.	Godavis Sheds.	Kondair Sheds.	Travancore State.	Pudukkottai State.	Total.
First period (August 1898 to June 1899).	D	5,736	321	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	6,057
	S	5,736	321	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	6,057
Second period (July 1899 to June 1900).	D	—	110	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	110
	S	—	110	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	110
Third period (July 1900 to June 1901).	D	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	S	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fourth period (July 1901 to June 1902).	D	12	8,000	—	—	805	309	—	—	—	—	—	—	—	—	—	—	—	—	1,705	1,705	1,705	—	—	—	—	—	—	—	—	14,536
	S	12	8,000	—	—	805	309	—	—	—	—	—	—	—	—	—	—	—	—	1,705	1,705	1,705	—	—	—	—	—	—	—	—	14,536
Fifth period (July 1902 to June 1903).	D	146	9,333	—	—	988	999	—	—	—	—	—	636	24	—	—	—	—	—	1,705	1,705	1,705	—	—	—	—	—	—	—	—	17,222
	S	146	9,333	—	—	988	999	—	—	—	—	—	636	24	—	—	—	—	—	1,705	1,705	1,705	—	—	—	—	—	—	—	—	17,222
Sixth period (July 1903 to June 1904).	D	1,262	24,681	—	—	2,262	2,278	228	—	—	—	—	636	24	—	—	—	—	—	1,705	1,705	1,705	—	—	—	—	—	—	—	—	36,511
	S	1,262	24,681	—	—	2,262	2,278	228	—	—	—	—	636	24	—	—	—	—	—	1,705	1,705	1,705	—	—	—	—	—	—	—	—	36,511
Seventh period (July 1904 to June 1905).	D	1,731	10,311	—	—	2,278	2,278	228	—	—	—	—	636	24	—	—	—	—	—	1,705	1,705	1,705	—	—	—	—	—	—	—	—	36,511
	S	1,731	10,311	—	—	2,278	2,278	228	—	—	—	—	636	24	—	—	—	—	—	1,705	1,705	1,705	—	—	—	—	—	—	—	—	36,511
Eighth period (July 1905 to June 1906).	D	6	8,200	—	—	313	313	228	—	—	—	—	636	24	—	—	—	—	—	1,705	1,705	1,705	—	—	—	—	—	—	—	—	36,511
	S	6	8,200	—	—	313	313	228	—	—	—	—	636	24	—	—	—	—	—	1,705	1,705	1,705	—	—	—	—	—	—	—	—	36,511
Ninth period (July 1906 to June 1907).	D	18	368	—	—	313	313	228	—	—	—	—	636	24	—	—	—	—	—	1,705	1,705	1,705	—	—	—	—	—	—	—	—	36,511
	S	18	368	—	—	313	313	228	—	—	—	—	636	24	—	—	—	—	—	1,705	1,705	1,705	—	—	—	—	—	—	—	—	36,511
Tenth period (July 1907 to June 1908).	D	258	2,276	—	—	2,278	2,278	228	—	—	—	—	636	24	—	—	—	—	—	1,705	1,705	1,705	—	—	—	—	—	—	—	—	36,511
	S	258	2,276	—	—	2,278	2,278	228	—	—	—	—	636	24	—	—	—	—	—	1,705	1,705	1,705	—	—	—	—	—	—	—	—	36,511
Eleventh period (July 1908 to June 1909).	D	34	319	—	—	2,278	2,278	228	—	—	—	—	636	24	—	—	—	—	—	1,705	1,705	1,705	—	—	—	—	—	—	—	—	36,511
	S	34	319	—	—	2,278	2,278	228	—	—	—	—	636	24	—	—	—	—	—	1,705	1,705	1,705	—	—	—	—	—	—	—	—	36,511
Twelfth period (July 1909 to July 1910).	D	—	2	—	—	2,278	2,278	228	—	—	—	—	636	24	—	—	—	—	—	1,705	1,705	1,705	—	—	—	—	—	—	—	—	36,511
	S	—	2	—	—	2,278	2,278	228	—	—	—	—	636	24	—	—	—	—	—	1,705	1,705	1,705	—	—	—	—	—	—	—	—	36,511
Thirteenth period (July 1910 to June 1911).	D	18	1,104	—	—	2,278	2,278	228	—	—	—	—	636	24	—	—	—	—	—	1,705	1,705	1,705	—	—	—	—	—	—	—	—	36,511
	S	18	1,104	—	—	2,278	2,278	228	—	—	—	—	636	24	—	—	—	—	—	1,705	1,705	1,705	—	—	—	—	—	—	—	—	36,511
Fourteenth period (July 1911 to June 1912).	D	846	12,797	—	—	2,278	2,278	228	—	—	—	—	636	24	—	—	—	—	—	1,705	1,705	1,705	—	—	—	—	—	—	—	—	36,511
	S	846	11,141	—	—	2,278	2,278	228	—	—	—	—	636	24	—	—	—	—	—	1,705	1,705	1,705	—	—	—	—	—	—	—	—	36,511
Fifteenth period (July 1912 to June 1913).	D	507	438	—	—	1,776	1,776	228	—	—	—	—	636	24	—	—	—	—	—	1,705	1,705	1,705	—	—	—	—	—	—	—	—	36,511
	S	507	300	—	—	1,776	1,776	228	—	—	—	—	636	24	—	—	—	—	—	1,705	1,705	1,705	—	—	—	—	—	—	—	—	36,511
Sixteenth period (July 1913 to June 1914).	D	40	582	—	—	2,278	2,278	228	—	—	—	—	636	24	—	—	—	—	—	1,705	1,705	1,705	—	—	—	—	—	—	—	—	36,511
	S	40	582	—	—	2,278	2,278	228	—	—	—	—	636	24	—	—	—	—	—	1,705	1,705	1,705	—	—	—	—	—	—	—	—	36,511
Seventeenth period (July 1914 to June 1915).	D	415	2,276	—	—	2,278	2,278	228	—	—	—	—	636	24	—	—	—	—	—	1,705	1,705	1,705	—	—	—	—	—	—	—	—	36,511
	S	415	2,276	—	—	2,278	2,278	228	—	—	—	—	636	24	—	—	—	—	—	1,705	1,705	1,705	—	—	—	—	—	—	—	—	36,511
Eighteenth period (July 1915 to June 1916).	D	216	3,874	—	—	2,278	2,278	228	—	—	—	—	636	24	—	—	—	—	—	1,705	1,705	1,705	—	—	—	—	—	—	—	—	36,511
	S	216	3,874	—	—	2,278	2,278	228	—	—	—	—	636	24	—	—	—	—	—	1,705	1,705	1,705	—	—	—	—	—	—	—	—	36,511
Nineteenth period (1st July 1916 to 14th April 1917).	D	371	2,276	—	—	2,278	2,278	228	—	—	—	—	636	24	—	—	—	—	—	1,705	1,705	1,705	—	—	—	—	—	—	—	—	36,511
	S	371	2,276	—	—	2,278	2,278	228	—	—	—	—	636	24	—	—	—	—	—	1,705	1,705	1,705	—	—	—	—	—	—	—	—	36,511
Grand Total.	D	5,736	60,230	108	463	99,0	99,0	228	—	—	—	—	636	24	—	—	—	—	—	1,705	1,705	1,705	—	—	—	—	—	—	—	—	36,511
	S	5,736	49,452	108	463	99,0	99,0	228	—	—	—	—	636	24	—	—	—	—	—	1,705	1,705	1,705	—	—	—	—	—	—	—	—	36,511

STATEMENT showing Plague Seizures and Deaths in each infected place in the Madras Presidency for three weeks ending 14th April 1917.

District, town and port.	Reported during the week ending 31st March 1917.						Reported during the week ending 7th April 1917.						Reported during the week ending 14th April 1917.					
	Imported.		Indigenous.		Total.		Imported.		Indigenous.		Total.		Imported.		Indigenous.		Total.	
	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.
Anantapur district	1	1	156	110	157	111	1	1	83	16	84	17	1	1	87	54	88	55
Bellary district	1	1	80	50	81	51	—	—	24	22	24	22	—	—	24	22	24	22
Chingleput district	—	—	1	1	1	1	—	—	1	—	1	—	—	—	1	—	1	—
Cuddapah district	—	—	31	24	31	24	—	—	25	20	25	20	—	—	25	20	25	20
Coimbatore district	—	—	1	1	1	1	—	—	—	—	—	—	—	—	—	—	—	—
Cuddalore district	—	—	1	1	1	1	—	—	—	—	—	—	—	—	—	—	—	—
Ganjam district	—	—	1	1	1	1	—	—	—	—	—	—	—	—	—	—	—	—
Godavari district	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Kistna district	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Kurnool district	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Madras City	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Madura district	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Madras Town	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Nellore district	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Salem district	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Tanjore district	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Tinnevelly district	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Trichinopoly district	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Vizagapatam district	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Vizagapatam Town and Port	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Vizagapatam Agency	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Vizagapatam Port	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Vizianagram district	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Vizianagram Town	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Bandar Port	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total	2	2	312	239	314	241	1	1	133	58	134	59	1	1	137	96	138	97

W. A. JUSTICE, Major, I.M.S.,
Sanitary Commissioner.

Madras, 16th April 1917.

JUDICIAL NOTIFICATIONS.

INVESTITURE OF POWERS.

Under section 192 of the Madras Estates Land Act, 1908 (I of 1908), and section 188 (1) of the Code of Civil Procedure (Act V of 1908), as amended by the Decentralisation Act, 1914 (IV of 1914), the High Court is pleased to direct that the undermentioned officer shall, in cases in which an appeal is allowed under the Madras Estates Land Act, 1908 (I of 1908), take down the evidence with his own hand in the English language:—

Mr. John Gray, I.C.S., Revenue Divisional Officer, Karur.

High Court of Judicature at Madras,
12th April 1917.

C. S RAMACHANDRA AYYAR,
Assistant Registrar.

NOTIFICATIONS.

Under the provisions of section 122 of the Code of Civil Procedure, 1908, the following amendments of and additions to Order XX, Rule 3 and Order XLI, Rule 31 of the first schedule of the said Code are published for the information of all persons interested: and it is hereby notified that the amendments and additions as well as any objections to or suggestions relating to them which may be received from any person interested in the matter will be taken into consideration by the High Court on or after the 16th July 1917, namely:—

(1) *Substitute* the following *for* Rule 3 of Order XX:—

"3. The judgment shall bear the date on which it is pronounced and shall be signed by the Judge and, when once signed, shall not afterwards be altered or added to, save as provided by section 152 or on review, provided also that, where presiding Judge is specially empowered by the High Court to pronounce his judgment by dictation to a shorthand writer in open court, the transcript of the judgment as pronounced shall, after such revision as may be deemed necessary, be signed by the Judge.

(2) *Substitute* the following *for* Rule 31 of Order XLI:—

"31 The judgment of the Appellate Court shall be in writing and shall state—

(*a*) the points for determination;

(*b*) the decision thereon;

(*c*) the reasons for the decision; and

(*d*) where the decree appealed from is reversed or varied, the relief to which the appellant is entitled;

and shall bear the date on which it is pronounced and shall be signed by the Judge or the Judges concurring therein; provided that, where the presiding Judge is specially empowered by the High Court to pronounce his judgment by dictation to a shorthand writer in open Court, the transcript of the judgment so pronounced shall, after such revision as may be deemed necessary, be signed by the Judge.

High Court of Judicature at Madras,
31st March 1917.

C. G. MACKAY,
Registrar.

Notice is hereby given that on and from 4th April 1917, and until further notice, the Court of the District Munsif of Ooty will be held in the Eastern wing of the Munro's Chantry Buildings.

District Munsif's Court, Ooty,
4th April 1917.

K. APPAJI RAO,
District Munsif.

ADJOURNMENT OF COURT.

In modification of this court's notification, dated the 14th March 1917, and published at page 632, Part II of the *Fort St. George Gazette*, dated 20th March 1917, it is hereby notified that the first Additional District Munsif's Court at Rajahmundry will be closed for the annual recess of 1917 from Monday, the 23rd April, to Sunday, the 3rd June 1917, both days inclusive, and not from 14th May to 24th June as originally notified.

District Court, Godavari, Rajahmundry,
4th April 1917.

T. VARADARAJULU NAYUDU,
Acting District Judge.

IN THE HIGH COURT OF JUDICATURE AT MADRAS.

(IN INSOLVENCY.)

PETITION No. 65 OF 1916.

In the matter of Veeraw Krishnamma Chetti, an insolvent.

A dividend is intended to be declared in the above matter. All creditors who are mentioned in the debtor's schedule, but have not yet proved their debts, are hereby notified that if they do not prove their debts before the 30th day of April 1917 they will be excluded from this dividend.

Official Assignee's Office, Madras,
13th April 1917.

F. H. WILSON,
Official Assignee.

INSOLVENCY PETITIONS.

No. 1 OF 1917 IN THE COURT OF THE DISTRICT JUDGE, KURNOOL.

Hapari Mahammad Sahib, trader, residing at Pata, Kurnool (by Mr. Ali Raza, counsel for petitioner) .. .. .. *Petitioner.*

Notice is hereby given, under clause 2 of section 12 of Act III of 1907, that the above petitioner has applied to this Court for being adjudged an insolvent, and that his application is posted to 28th June 1917 for hearing.

District Court, Kurnool,
14th April 1917.

R. A. JENKINS,
District Judge.

No. 8 OF 1917 IN THE COURT OF THE DISTRICT MUNSIF, KURNOOL.

Hussain Sahib and Sadar-ud-din Sahib .. .. *Petitioners.*
Momin Imam Sahib and seven others .. .. *Creditors.*

Notice is hereby given under clause 2 of section 12 of Act III of 1907 that Hussain Sahib and Sadar-ud-din Sahib of Maddikera, Pattikonda taluk, have applied to this Court for being declared insolvents and that any creditor wishing to oppose the same may appear in person or by pleader before this Court on the 4th day of June 1917.

District Munsif's Court, Kurnool,
12th April 1917.

A. NARAYANA PANTULU,
District Munsif.

No. 2 OF 1917 IN THE COURT OF THE DISTRICT MUNSIF, NELLORE.

Notice is hereby given that Alakonda Goravada alias Narsigadu of Kanuvdivari Khandriga, Nellore taluk, has applied to this Court, for being adjudged an insolvent and that the petition stands posted to 14th May 1917 for hearing.

District Munsif's Court, Nellore,
12th April 1917.

P. VENUGOPAL NAYUDU,
District Munsif.

No. 4 of 1917 in the Court of the District Munsif, Penukonda.

Polamada Sanna Rangiah, forty years, son of Mudda Rangayya, Vysya, trader, residing at Marrimanipalli, hamlet of Chinnachigukapeta, Dharmavaram taluk .. .. *Petitioner.*

(1) Taluki Venkatramiah, (2) Chinna Appah, (3) J. Appacharlu, (4) Chinnarappa, (5) Mutta Chinna Chayanna, (6) Mutta Venkatappa, (7) Kotta Bhagamma, (8) D. Lakshmi Reddi, (9) G. Gangadu, (10) P. Kami Setti Venkataramappa and (11) K. Mutta Venkataswami .. .. *Creditors.*

Notice, under clause 7 of section 18 of Act III of 1907, is hereby given that the abovenamed petitioner was adjudged an insolvent by this Court on the 10th day of April 1917 and that the creditors should prove their claims as soon as possible by delivering or sending by post to this Court in a registered letter an affidavit in form No. 3.

District Munsif's Court, Penukonda, 12th April 1917. C. KUMARACHAKRAVARTHI AYYANGAR, *District Munsif.*

No. 45 of 1917 in the Court of the Official Receiver, Kistna.

Dhanikonda Ramakotayya .. .. *Petitioner.*
Chelasamy Krishnayya and others .. .. *Respondents.*

Notice is hereby given, under clause 2 of section 18 of Act III of 1907, that the abovenamed petitioner Dhanikonda Ramakotayya has applied for being declared an insolvent and that his application is posted for hearing to 2nd July 1917.

Any creditor wishing to oppose the same may appear before this Court either in person or by pleader at 2 p.m. on the said date.

Official Receiver's Court, Kistna, Masulipatam, 14th April 1917. BH. SRIRAMULU PANTULU, *Official Receiver.*

No. 28 of 1914 in the Court of the District Judge, Trichinopoly.

Govindarajulu Nayudu, son of Ramaswami Nayudu, Mannar Pillai street, Trichinopoly Fort .. .. *Petitioner.*
N. S. Sakkarapani Ayyar and others .. .. *Counter-petitioners.*

All persons alleging themselves to be the creditors of the abovenamed petitioner are required to tender proof of their claim on or before 9th July 1917. If they fail to do so, a dividend will be declared without regard to their claims.

No. 1 of 1917 in the Court of the Subordinate Judge, Trichinopoly.

Vellaya Gaundan alias Arumachala Gaundan, son of Nallaiya Goundan, Kaspa Pillai, Pallur mitta, Namakkal taluk .. .. *Petitioner.*
A. R. S. S. P. Subrahmanyan Chettiyar and others .. .. *Counter-petitioners.*

Whereas the abovenamed petitioner has applied to the Subordinate Judge's Court of Trichinopoly to be adjudged an insolvent and the said Court has transferred the said application to me for disposal, notice is hereby given that the said application will be heard by me on 3rd July 1917.

No. 6 of 1917 in the Court of the District Munsif, Trichinopoly.

Sanjeevi Nayudu, son of Ramaswami Nayudu, North Ela street, Puthur, Trichinopoly taluk .. .. *Petitioner.*
Parimana Kone and others .. .. *Counter-petitioners.*

Whereas the abovenamed petitioner has applied to the District Munsif's Court of Trichinopoly to be adjudged an insolvent and the said Court has transferred the said application to me for disposal, notice is hereby given that the said application will be heard by me on 5th July 1917.

Official Receiver's Court, Trichinopoly, 9th April 1917. T. S. PALANISWAMI PILLAI, *Official Receiver.*

FINANCIAL NOTIFICATIONS.

TREASURY BALANCES.

Balances held in cash in the Civil Treasuries of the Government of India and at credit of Government in the Presidency Banks and their Branches on the last day of March

	Rs.
1915	22,16,60,000
1916	28,02,41,000
1917	22,88,05,000

A. NEWMARCH, *Accountant-General.*

Madras, 14th April 1917.

STATEMENT OF THE AFFAIRS OF THE BANK OF MADRAS FOR THE WEEK ENDING 14TH APRIL 1917.

LIABILITIES.	Rs.	A.	P.	ASSETS.	Rs.	A.	P.
Capital paid up	75,00,000	0	0	Government Securities	1,02,87,330	12	0
Reserve Fund	55,00,000	0	0	Other authorised Investments	4,01,952	4	0
Rs. A. P.				Zamindary Government and other authorised Securities	3,62,88,312	10	1
Public Deposits at Head Office 70,89,347 11 2				Advances of Credit on Government and other authorised Securities	1,37 99,112	9	2
Public Deposits at Branches 58,73,846 9 1	5,64,63,193	4	1	Bills discounted and purchased	1,17 71,163	5	7
Other Deposits at Head Office and Branches	9,79,97,967	9	0	Balances with other Banks	28,21,858	4	8
Bank Post Bills etc.	45,123	11	0	Bullion	13,608	9	11
Sundries	12,79,640	9	5	Bank Stock	9,00,000	13	0
				Stamps	28,160	9	10
				Sundries	8,11,283	9	10
					8,17,97,160	1	2
				Cash and Currency Notes at Head Office and Branches *	9,12,12,052	9	1
Rupees	12,59,49,519	1	3	Rupees	12,59,49,519	1	3

* Includes 13,319 Sovereigns = Rs. 1 39,780

(By order of the Directors)

H. E. HOLMES,
Chief Accountant.

W. E. HUNTER,
Secretary and Treasurer.

Rate for Demand Loans—2 per cent.

Percentage of Cash to Liabilities payable on demand, 67·13

Bank of Madras, Madras, 19th April 1917.

PUBLIC WORKS NOTIFICATIONS.

UNCLAIMED SUMS

Notice is hereby given that the following deposits outstanding in the accounts of this division will be forfeited to Government, if not claimed within three months from the date of the issue of this notification—claimants are required to present themselves before the undersigned, with proper authority showing their title to the amounts claimed :—

Name of depositor.	Amount deposited Rs. A. P.	Purpose for which deposited
(1) A. Govinda Naidu, now deceased	1 8 0	For occupying the Government plot of 100 sq.ft. in mile 3/2 Washermanpet bridge for erecting a shed.
(2) T. Arumaghan and T. Thiruvengadam.	1 8 0	For the occupation of 96 sq.ft. in 0/1 south canal east of St. Mary's bridge for erecting a boat shed.

R. A. SRINIVASA AYYANGAR,
Executive Engineer, Chingleput Division.

Madras, 7th April 1917.

Whereas it has been brought to the notice of the undersigned that A. Sami Nayudu, who took up the work of "Improvements to the Pullicutti channel" on contract has died recently :

All those, to whom it may concern, are hereby given notice that a sum of Rs. (50) fifty only, deposited by the said Sami Nayudu in the Post Office savings bank at Cuddalore and pledged to the undersigned as security for the due fulfilment of the above contract will be refunded to the legal heir of the deceased Sami Nayudu on production of the necessary documents proving his or her claims to the same.

2. The amount will be credited to Government, if unclaimed within six months from the date of this notification.

G. S. RAMA AYYAR,
Executive Engineer, South Arcot Division.

Cuddalore, 12th April 1917.

MILITARY NOTIFICATION.

REPORT OF DESERTION.

REPORT of a deserter or absentee without leave from the 1st Battalion, The Durham Light Infantry, dated at Nowshera, this 10th day of April 1917.

Number, rank and name, 24203, Private, William James McDonald Thompson; age, 23 years 5 months; height, 5 feet 8 inches; colour of complexion, fresh; hair, dark brown; eyes, blue; trade, blacksmith's mate; date of enlistment, 1st November 1915; place of enlistment, Aberdeen; parish and county in which born, Bristol; date of desertion or absence, 8th April 1917; place of desertion or absence, Nowshera; marks, nil; under two years' service; has been sentenced to one year's hard labour; left Nowshera in a suit of khaki clothing belonging to a Lance Corporal of the 1/5th East Surrey Regiment.

E. MOORE, Major,
Commanding 1st Battalion, The Durham Light Infantry.

MARINE NOTIFICATION.

NOTICE TO MARINERS.

No. 8 of 1917.

The following is republished for information.

Presidency Port Office, Madras,
11th April 1917

F. G. SMITH,
for *Presidency Port Officer*

[*Extract from the "Ceylon Government Gazette," No. 8864 of March 30, 1917.*]

NOTICE TO MARINERS

CEYLON—WEST COAST.

The wrecks of two steamers are in the following positions:—

(a) In 22 fathoms—
Latitude 6° 56½' N.
Longitude 79° 41¼' E.
A portion of about 10 feet of a derrick is visible above the sea.

(b) In 32 fathoms—
Latitude 6° 47½' N.
Longitude 79° 45' E.

Charts affected—
Admiralty Charts—
No. 814, Colombo Harbour.
" 3688, Approaches to Colombo Harbour.
" 813, Ceylon South Coast.
" 3700, Colombo to Galle.
" 828, Cape Comorin to Cocanada
" 88, Palk Strait and Gulf of Manaar, Sheet 2.
" 70, Bay of Bengal.

Publications—Bay of Bengal Pilot, Fourth Edition, 1910, pages 95 and 96.

Master Attendant's Office, Colombo,
March 26, 1917.

C. E. STAINER, Lieut. Comdr., R.N.,
Master Attendant

REVENUE NOTIFICATIONS.

NOTIFICATIONS.

The persons named below have been granted certificates of approval under the mining rules:—

(1) Name and address.—M.R.Ry. K. Audinarayana Reddi of Allur, Kovur taluk, Nellore district.
Date of order granting the certificate.—9th January 1917.
Area over which the person proposes to prospect or mine.—Madras Presidency.

(2) Name and address.—M.R.Ry. Indur Subbarami Reddi of Kondlapudi, Nellore district.
Date of order granting the certificate.—12th January 1917.
Area over which the person proposes to prospect or mine.—Madras Presidency.

Board of Revenue (Land Revenue),
Madras, 4th April 1917.

The person named below has been granted a certificate of approval under the mining rules.—
Name and address.—M.R.Ry. Y. Chinna Venkatasubbiah Chetti of Guddapah district.
Date of order granting the certificate.—14th April 1917.
Area over which the person proposes to prospect or mine.—Madras Presidency.

Board of Revenue (Land Revenue),
Madras, 14th April 1917.

H. B. PATE,
Secretary.

OFFICIAL ADVERTISEMENTS.

PRESIDENCY COLLEGE BOTANICAL BULLETINS.

A limited number of sets (Nos. 1 to 50) of the Presidency College Botanical Bulletin at Rs. 2 per set is available for sale. Each number gives a drawing and description of a common flowering plant.

Applications for copies accompanied by a money order for Rs. 2 should be made to Mr. P. S. Fyson, Professor of Botany, Presidency College, Madras.

The Presidency College, Madras,
23rd March 1917.

H. J. ALLEN,
Principal.

LEASE OF THE CHINGLEPUT AND NELLORE DISTRICTS CHANK FISHERY.

Notice is hereby given that the Government of Madras have in their Order No. 3430, Revenue, dated 21st November 1916, sanctioned the extension of the lease of the chank fishery on the coast of Chingleput and Nellore districts (including the shore off the City of Madras) in favour of M. R. Ry. M. K. Perathamby Marakkayar for a term of two years from 1st April 1917 and that the said lessee and his authorised agents alone have authority to collect, buy and fish chanks on the seashore or in the sea off the districts specified above, or to deal with chanks so collected or fished.

Any persons other than those authorised by the aforenamed lessee who may collect or fish or deal with chanks will be liable to prosecution

J. HORNELL,
Superintendent, Pearl and Chank Fisheries.

Tuticorin, 12th April 1917.

RECOVERY OF WRECKS.

Notice is hereby given under section 76 of Act VII of 1850 that the undermentioned property has been salvaged within the limits of Sirmadevi division, Tinnevelly district, and all claims thereto must be preferred and proved within six months from the date of the notification.

Description of articles	Mark.	Date of recovery.	Place of recovery
A dalwood box containing 1/2 lbs. of "Amorphous Phosphorus"	A trapezoid containing another trapezoid with "A & W trade mark" in the centre and "Phosphorus" and "E.L. 1846" above and below and "Established" and "Works" on the left and right, respectively.	17th March 1917.	Found in the sea near Punakayal, Tiruchendur taluk, and handed over to the Sub-Magistrate, Tuticorin.

S. V. RAMAMURTI,
Joint Magistrate and Receiver of Wrecks.

Sirmadevi, 9th April 1917.

Notice is hereby given, under section 76 of Act VII of 1850, that the undermentioned property has been salvaged within the limits of the port of Madras, and claimants should submit their claim within a week's time from the date of the circular and remove the articles claimed within the close of the month on payment of the salvage charges. Should they fail, the articles will be sold in the following month by the order of the Engineer, Port Trust, Madras:—

Description of articles.	Mark.	Date of recovery	Place of recovery
One wooden sleeper 9½ feet in length	N/1	2nd April 1917 ..	Madras Harbour.
Three empty gunny bags	.. ..	2nd " "	
One junglewood plank 6 feet in length	.. ..	2nd " "	
Two coal lumps 2 lbs. each	.. ..	3rd " "	
One redwood piece 1 foot	.. ..	3rd " "	
One fire brick	.. ..	3rd " "	
Two kegs (containing bolts and nuts)	.. ..	5th " "	
One flat iron bar	.. ..	5th " "	
Two flat iron pieces 3 feet each in length	.. ..	5th " "	
Forty fire bricks	.. ..	6th " "	
One old iron pipe 6 feet in length ..	.. ..	6th " "	
One piece of cast iron pipe 2 feet in length (broken)	.. ..	6th " "	
One bundle of fish plates	.. ..	6th " "	
Three bundles of junglewood scantlings 5 feet each in length.	.. ..	6th " "	
One wooden sleeper 9½ feet in length ..	.. ..	6th " "	
One rantak of junglewood plank 6 feet in length	.. ..	6th " "	
One junglewood plank 6 feet in length ..	.. ..	6th " "	
One junglewood scantling 6 feet in length ..	.. ..	6th " "	
One part of iron cot	.. ..	10th " "	
One flat iron bar	.. ..	10th " "	
Four jungle wood scantlings 4 feet each ..	.. ..	10th " "	
One jungle wood scantling, 4 feet ..	.. ..	10th " "	
Two teak wood scantlings, 6½ feet each ..	.. ..	11th " "	
Two flat iron bars	.. ..	11th " "	
Two round iron bars	.. ..	11th " "	
One square iron bar	.. ..	11th " "	
One teakwood scantling, 9½ feet ..	.. ..	11th " "	
One G. I. wire sling	.. ..	11th " "	
Two jungle wood scantlings, 4 feet each ..	.. ..	12th " "	
Five flat iron bars	.. ..	12th " "	
One G. I. iron piece, 3 feet	.. ..	12th " "	
Four square iron bars	.. ..	12th " "	
One steel bar	.. ..	12th " "	
One fire brick	.. ..	12th " "	
One copper sheet weighing 6 lbs.	.. ..	12th " "	

1880-ஆம் ஆண்டு 7-ஆம் சட்டம் 76-ஆம் பிரிவுக்கு அமைவாகத் தூத்துக்குடி தாலுக்கா, திருச்செந்தூர் தாலுக்கா, பாளையங்கோட்டை தாலுக்கா ஆகியவற்றின் எல்லைகளுக்குள் சிர்மாதேவி பிரிவில் அறிவிக்கை செய்யப்பட்ட கரையேறிய பொருள்களுக்கு உரிமை கோருவோர் ஆறு மாதங்களுக்குள் அவ்வாறு செய்யவேண்டும். அந்த

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1 [illegible], 8"	[illegible]	[illegible]	[illegible] 12a.
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Harbour Office, Madras,
14th April 1917.

A. S. BALFOUR, Commander, R.I.M.,
Deputy Conservator of the Port,
for Receiver of Wrecks for the Port of Madras.

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ACT II OF 1860 (INDIAN INCOME-TAX), MODIFIED UP TO 1ST APRIL 1916. Urdu. 2 *as.* 6 *p.* (2 *a.*) Hindi. 2 *as.* 3 *p.* (1 *a.*).
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ORDINANCE NO. VIII OF 1916.—ELECTION ENQUIRIES. Urdu and Hindi. 3 *p.* (1 *a.*) each.

VACANCIES.

WANTED SURVEYOR on Rs. 60 for four months. Preference to passed men experienced in road alignment. Apply

District Forest Office, Central Coimbatore, 28rd March 1917.

A. M. C. LITTLEWOOD, *District Forest Officer.*

WANTED maistries to supervise building and irrigation works. Salary Rs 20 to Rs. 30 according to qualifications and experience. Apply to the Executive Engineer, Kurnool division, with copies of certificates.

Kurnool, 2nd April 1917.

A. S. LAURIE, *Executive Engineer, Kurnool Division.*

WANTED Sub Assistant Surgeons. Applications are invited from private candidates possessing the qualification of Licensed Medical Practitioner for filling up permanent vacancies in the Civil Medical Department. Applications should be accompanied with copies of testimonials, etc, and should reach the undersigned by the 1st May 1917.

2. Candidates should not be above 23 years of age. Selected candidates will be required to execute a bond binding themselves to serve Government for five years and to abide by all the rules of the department.

Madras, 4th April 1917.

C. A. E. HINGSTON, Major, I.M.S., *Personal Assistant to the Surgeon-General.*

APPLICATIONS are invited from candidates who have passed the Lower Subordinate Test of the College of Engineering, Madras, for the post of a Sub-Overseer, eighth grade, on Rs. 30 permanently fallen vacant in this Circle. None but those who have passed the above test need apply. Applications with copies of testimonials, if any, should reach the office of the Superintending Engineer, IV Circle, not later than the 23rd instant.

Coimbatore, 13th April 1917.

V. HARI, *Offg. Superintending Engineer, IV Circle.*

APPLICATIONS are invited from candidates who have passed the type-writing examination for a copyist post which has fallen vacant in this Court.

The application shall contain the following particulars:—

(1) (*a*) The full name of the individual, (*b*) his caste or religion, (*c*) his residence, (*d*) his age.

(2) Appointee's relatives in the public service.

(3) Whether appointee holds any landed property, if so, to what amount of annual value, and in what taluk.

(4) Appointee's past and present occupations and length of service in each, if a public situation.

(5) Examinations passed by the appointee with reference to the gazette page.

(6) Abstract of any testimonials of qualification and character held by appointee.

District Munsif's Court, Nandyal,
14th April 1917.

S. NARASINGA RAO,
District Munsif.

PRIVATE ADVERTISEMENTS.

On or after the 25th April 1917, I intend moving the High Court to enrol me as a Vakil thereof.

Ellore, 20th March 1917. B. VENKATARAMAYYA.

On or after 1st of May 1917, I intend moving the High Court to enrol me as a Vakil thereof.

Triplicane, 26th March 1917. B. APPA RAO.

On or after the 16th of July 1917, I intend moving the High Court to enrol me as a Vakil thereof.

Mylapore, 2nd April 1917. A. SESHADRI AYYANGAR.

NOTICE.

We, hitherto known as Victor D'Cruz, Martin D'Cruz, Richard D'Cruz, Walter D'Cruz, Ben D'Cruz, Tom D'Cruz, and Joseph D'Cruz, will from this day be known as Victor Claremont, Martin Claremont, Richard Claremont, Walter Claremont, Ben Claremont, Tom Claremont, and Joseph Claremont, the surname we have now taken being that of the natural grandfather of the first named among us.

Private,

1. VICTOR D'CRUZ.
2. MARTIN D'CRUZ.
3. R. D'CRUZ.
4. W. D'CRUZ.
5. BEN D'CRUZ.
6. T. D'CRUZ.
7. J. D'CRUZ.

Cochin, 26th March 1917.

NOTICE

I, "Akella Paparao", intend changing my name into "Akella Papayya Sastri"

Station Thattabunda,
30th March 1917. AKELLA PAPARAO.

I, Coimbatore Alagiriswamy Sundara Rajulu Naidu, B.A., shall on and after the 30th instant be known as Muthuli Sundaram Nayudu.

Madras, 14th April 1917 C. A. SUNDARA RAJULU NAIDU.

NOTICE.

Notice is hereby given that the undersigned, the Executor with Probate of the last Will and Testament of T. C. Thomas Pillai late of Madras but now deceased, has, by an instrument in writing under his hand bearing date the 22nd day of March 1917 and made under the provisions of section 25 of the Administrator General's Act (III of 1913) transferred to the Administrator-General of Madras the whole of the unadministered portion of the estate and the property and credits belonging to the said deceased and vested in the undersigned by virtue of the said Probate which was granted to him by the High Court of Judicature at Madras on the 2nd day of February 1916.

30th March 1917. J. MEYER.

MADRAS: PRINTED AND PUBLISHED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

THE FORT ST. GEORGE GAZETTE,

Published by Authority.

No. 73 MADRAS, TUESDAY EVENING, APRIL 17, 1917. [Price, 5 as. 6 p.

Part III.—Proceedings of the Imperial Legislature.

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SUPPLEMENT :

Act No. IV of 1917.—An Act to authorise the suspension of certain sentences passed by Courts-martial under the Indian Army Act, 1911, and for other purposes.—(Malayalam).

Act No. VIII of 1917.—An Act to impose a tax on persons in addition to that imposed by the Indian Income-tax Act, 1886.—(Malayalam).

Bill No. 13 of 1917.—The Indian Trusts (Amendment) Bill, with Statement of Objects and Reasons.—(Tamil), (Telugu), (Canarese), (Malayalam) and (Hindustani).

Report of Select Committee on the Bill further to amend the Indian Registration Act, 1908, with the Bill as amended.—(Tamil), (Telugu), (Canarese), (Malayalam) and (Hindustani).

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

Proceedings of the Indian Legislative Council assembled under the provisions of the Government of India Act, 1915 (5 & 6 Geo. V, Ch. 61).

The Council met at the Council Chamber, Imperial Secretariat, Delhi, on Tuesday, the 20th March 1917.

PRESENT:

The Hon'ble Mr. G. R. LOWNDES, *Vice-President, presiding* and 61 members, of whom 54 were Additional Members.

STATEMENT LAID ON THE TABLE.

The Hon'ble Sir CLAUDE HILL:—"With reference to my reply to the question asked by the Hon'ble Maharaja Sir Manindra Chandra Nandi on February 8th, I lay on the table a statement* giving the information desired. It should be borne in mind that, except in Madras, there is as yet no properly organised Provincial Service. Many of the vacancies shown in the list had to be left unfilled."

* Vide Appendix A.

QUESTIONS AND ANSWERS.

The Hon'ble Maharaja Sir MANINDRA CHANDRA NANDI asked :—

1 "Will the Government be pleased to lay on the table a statement, province by province, showing for the last five years:—

(*i*) the total amounts involved in the maintenance of the Department of Agriculture by the Local Governments and Administrations;

(*ii*) how much of these amounts was, during each year, spent in salaries of officers and employees of all grades?

(*iii*) how much was spent in travelling allowances?

(*iv*) what proportion of item (*ii*) and item (*iii*) was due to the non-Indian element in the staff?

(*v*) how many non-Indians have been employed during each year in the department; what are their respective salaries, and what amounts have been credited to each as travelling and other allowances each year?"

The Hon'ble Sir CHARLES HILL replied :—

"A statement * containing the information asked for by the Honourable Member in parts (*i*), (*ii*) and (*iii*) of his question is placed on the table. The figures given for (*ii*) and (*iii*) are, however, approximate only as detailed figures of expenditure under salaries and travelling allowances are not available in some cases. With regard to parts (*iv*) and (*v*) of the question the information asked for is not available."

The Hon'ble Maharaja Sir MANINDRA CHANDRA NANDI asked :—

2. "Will the Government be pleased to lay on the table a statement showing the resources of the local (self-government) bodies in the different provinces during each of the last five years, under the following heads:—

(1) land-cess;

(2) rates and taxes;

(3) "augmentation grants" made by the Government of India;

(4) any other recurring grants made either from Provincial or Imperial funds;

(5) other sources of revenue—recurring or non-recurring?"

The Hon'ble Sir C. SANKARAN NAIR replied :—

"A return † showing, as nearly as possible, the information asked for by the Honourable Member is placed on the table."

The Hon'ble Maharaja Sir MANINDRA CHANDRA NANDI asked :—

3. "(*a*) What is the total number of Indian coolies who have gone under indenture to Trinidad, British Guiana, Jamaica, Fiji and Surinam in 1910, 1911, 1912, 1913, 1914, 1915 and 1916?

(*b*) What is the usual period of their indenture?

(*c*) How many coolies have returned to India during the last five years on the expiry of their term of indenture?

(*d*) Have the Government of India ascertained the average net savings of a repatriated coolie? If so, what is the amount of such savings?

(*e*) Is it a fact that very often there is a shortage of labour in certain Provinces in India especially at some of the principal towns where mills and factories abound?

(*f*) Is it a fact that there exists a permanent insufficiency of labour in some parts of the country?

(*g*) Are the Government aware that public opinion is not generally favourable to the system of Emigration or Indenture of Indian labour on the ground that it is detrimental to industrial interests in India?

(*h*) Are the Government also aware of a growing public feeling that under no form of recruitment can sufficient protection be afforded to Indian coolies from the abuses which prevail under the existing system of indenture in spite of protective legislation?

(*i*) Will the Government be pleased to consider the desirability of referring the whole question of Emigration and Indenture of Indian labour to the Local Governments and public bodies for an expression of their views?"

The Hon'ble Sir GEORGE BARNES replied :—

"Statements ‡ are attached giving the information referred to in parts (*a*) and (*c*) of the Hon'ble Member's question.

The usual period of indenture is five years. The average net savings which repatriated coolies brought to India with them in the years 1912-14 (apart from remittances made by them while they were in the colonies) appear to have been as follows:—

	Rs.
From Trinidad	241
„ British Guiana	220
„ Fiji	814
„ Jamaica	191
„ Surinam	182

With regard to parts (*e*), (*f*) and (*g*) of the Hon'ble Member's question it is true that the labour supply in India is fluctuating, and that in certain parts of the country the demand

* Not included in these Proceedings. † Vide Appendix B. ‡ Vide Appendices C, D and E.

for labour exceeds the supply. Employers of labour sometimes express objections to emigration, as tending to reduce the supply of labour, or to raise its price; but the Government of India are not aware that objections based on this ground are endorsed by public opinion which naturally considers mainly the interest of the labourers themselves. The position with regard to (*b*) and (*c*) of the Hon'ble Member's question has been fully explained by His Excellency in his speech opening this Session of Council, and I would refer the Hon'ble Member to what His Excellency said. As there stated Local Governments have already been consulted and their replies are now being received."

The Hon'ble Maharaja Sir MANINDRA CHANDRA NANDI asked:—

4. "What amounts of money have been spent by the Government year by year, from 1910, upon primary education in the different provinces, and what percentages of such amounts have been spent on buildings, inspecting staff and teachers, respectively?"

The Hon'ble Sir C. SANKARAN NAIR replied:—

"The information* so far as available, that is to say, so far as concerns the staff and maintenance of primary schools, is laid on the table. Statistics for the sums spent upon buildings, furniture and apparatus in primary as distinguished from other schools have not hitherto been collected, but it is hoped that figures of this character may be available next year. The cost of the portion of the inspecting staff utilised for primary schools as distinguished from that employed on other institutions cannot be ascertained."

The Hon'ble Maharaja Sir MANINDRA CHANDRA NANDI asked:—

5. "(1) Is it a fact that of late years Indians have been practically excluded from the general scale appointments in the Telegraph service? If so, why?

(2) How many Indians have been taken in the general scale in the above service during the last five years?

(3) Have the Indians in the general scale so far given complete satisfaction by their work and service?

(4) On what principle is house-rent allowance granted to officers of this service?

(5) Is it a fact that the rates of pay of the local scale men are not in accordance with the Government of India Resolution No. 23-Telegraph, dated the 27th June 1902?

(6) Does the Government intend to re-arrange the pay of the local scale men according to that resolution?"

The Hon'ble Sir GEORGE BARNES replied:—

"It is certainly true that Indians have been practically excluded from direct appointment to the general scale; and this is due to the fact that, for reasons of State, Government decided that the majority of the Telegraph operators, should be non-Indians. The question of increasing the proportion of Indians, both in the general scale and among the operating Telegraphists as a whole is, however, at present under consideration.

The Indians in the general scale are all picked men, and their work has been satisfactory.

With reference to the other parts of the question, I would refer the Hon'ble Member to the reply given to a similar question by the Hon'ble Rai Bahadur Bishan Datt Shukul on the 28th February 1917."

The Hon'ble Mr. BHUPENDRA NATH BASU asked:—

6. (*a*) "Is one Satish Chandra De a State prisoner under Regulation III of 1818, or is he interned under the Defence of India Act?

(*b*) Is he kept in solitary confinement in the Presidency Jail in Calcutta; and if so, how long has he been so kept?

(*c*) Has he lost 18 lb. in weight during the last two months or since his imprisonment?

(*d*) Is it the fact that his health has greatly suffered?

(*e*) Was he not a distinguished student of the Presidency College, Calcutta?

The Hon'ble Sir REGINALD CRADDOCK replied:—

"(*a*) Satish Chandra De is a State prisoner under Regulation III of 1818.

(*b*) He has been in confinement since August, 1916. As regards the term 'solitary confinement' the Hon'ble Member is referred to the answer given in this Council on the subject on the 16th February, 1917.

(*c*) and (*d*) A report was recently received that Satish Chandra was suffering from headache and sleeplessness, and that he was under medical treatment. Government have no further information as to his health at present, but as the Hon'ble Member has already been privately informed they have called for a special report about him.

(*e*) Satish Chandra De was a student in the Presidency College, Calcutta. He passed the B.Sc examination in 1914 and was studying for the M.Sc. examination.

The Hon'ble Mr. BHUPENDRA NATH BASU asked:—

7. "(*a*) Is the Government aware that it is now publicly asserted in Fiji that the assurance has been given from London that recruiting of Indian indentured labour will be allowed to go on for another five years?

(*b*) Has the attention of the Government been drawn to the further statement that has appeared in the press that shiploads of new recruits, containing men and women, in the proportion of three men for every one woman, are still being sent out?

* Vide Appendix F.

(c) With reference to the pronouncement already made by Government on the question of indentured labour, will the Government be pleased to take immediate steps to terminate recruitment of indentured labour?"

The Hon'ble Sir GEORGE BARNES replied :—

"(a) The attention of the Government of India has been drawn to a letter from Mr. C. F. Andrews in the press to the effect stated.

(b) The attention of the Government of India has been drawn to the statement referred to.

(c) As the Honourable Member is aware, a prohibition has on military grounds been placed on recruitment for indentured labour, and His Excellency has informed me that he proposes to make a statement as to the policy of the Government on the subject next Friday."

The Hon'ble Mr. BHUPENDRA NATH BASU asked :—

8. "(a) Has the attention of Government been directed to the following paragraph that has appeared in a leading Anglo-Indian newspaper :

'Lord Hardinge was responsible for the statement that the Government of India could stay in Delhi until May 1st. It has never carried out the promise yet, and this year it intends to move to Simla on March 27th. Why not try May 1st as a war economy?'

(b) Is the Government prepared to accept the suggestion?"

The Hon'ble Sir REGINALD CRADDOCK replied :—

"Government have seen the paragraph in question, which probably refers to the Government of India Despatch of 25th August 1911. That Despatch did not purport to deal with the temporary arrangements at Delhi pending the construction of permanent buildings; and it would be hardly fair to retain a large number of people under canvas after the end of March. Nor is it apparent how any economy would be effected by doing so."

The Hon'ble Mr. BHUPENDRA NATH BASU :—"May I ask a supplementary question, Sir, as to when those temporary arrangements will cease and the Government remove to its permanent location?"

The Hon'ble Sir REGINALD CRADDOCK :—"I am not a prophet; and I will not essay prophesy."

The Hon'ble Mr. BHUPENDRA NATH BASU asked :—

9. "(a) Has the attention of Government been directed to the statement circulated by Reuter's Agency that the Secretary of State for India recently announced in the House of Commons that His Excellency the Viceroy has informed him that Indians would be eligible for Commissions under the Indian Army Act in the Indian units of the new Indian Force as soon as they qualified themselves?

(b) Will the Government be pleased to state what is intended by 'Commissions under the Indian Army Act?' Do they include Commissions granted to European British subjects of His Majesty?

(c) Will the Government be pleased to lay on the table the correspondence between the Government of India and the Secretary of State on the subject?"

His Excellency the COMMANDER-IN-CHIEF in India replied :—

"(a) The answer is in the affirmative.

(b) Commissions under the Indian Army Act are those granted to persons commissioned, gazetted or in pay as officers holding Indian rank in His Majesty's Indian Forces as defined in the Manual of Indian Military Law, page 103. They do not include Commissions granted to European British subjects of His Majesty.

(c) The answer is in the negative. It would not be in the interest of the public service to do so."

The Hon'ble Rai SITA NATH RAY Bahadur asked :—

10. "(a) Is it a fact that many educated Indians who have recently joined the army have done so at considerable personal sacrifice and from a patriotic sense of duty?

(b) Is the Government aware that throughout the country there is a consensus of opinion that the commissioned ranks in the army should be thrown open to Indian youths as a recognition of India's loyalty and devotion to the British Empire during the present war?

(c) Is there any immediate prospect of the commissioned ranks in the army being thrown open to Indian youths?"

His Excellency the COMMANDER-IN-CHIEF in India replied :—

"(a) Government have no information on the subject. A certain number of educated Indians have joined the Indian Medical Service, others have served with the Bengal Ambulance; others again are employed in various Departmental Services and in the ranks of the Bengal Company

(b) Government are aware that the question of Commissions has been discussed in the Indian Press and referred to in this Council; but are unable to say whether there is a general consensus of opinion in the matter.

(c) The subject is under the consideration of Government, but it would be premature to make any statement at present."

* * * * * *

The Hon'ble NAWAB SAIYED NAWAB ALI CHAUDHURY, Khan Bahadur, asked :—

12. "Will the Government be pleased to lay on the table a statement shewing the number of elected and nominated members on the Senates, Syndicates, Faculties and Boards of

Studies of the different Universities in India, classified into Hindus, Musalmans, Europeans and others?"

The Hon'ble Sir C. SANKARAN NAIR replied:—

"The information has been asked for and will, when received, be laid on the table."

The Hon'ble MIR ASAD ALI, Khan Bahadur, asked:—

13. "Is it a fact that Syed Zainulabideen Sagaffi, merchant of Singapore, was on suspicion interned by the Madras police in a common jail? If the answer is in the affirmative, will Government be pleased to state what action, if any, they have taken in the matter?",

The Hon'ble Sir REGINALD CRADDOCK replied:—

"Two men who are strongly suspected of being enemy agents and are now under arrest have admitted travelling under Syed Zainulabideen's protection, and his own antecedents are not beyond suspicion. He was detained in the Madras Penitentiary. At the instance of the Singapore authorities he was subsequently released on a guarantee being given by a respectable member of his family at Singapore that he would be kept out of mischief. No further action is at present contemplated."

The Hon'ble MIR ASAD ALI, Khan Bahadur, asked:—

14. "Do the Government contemplate publishing the election dispute cases of the Imperial and Provincial Councils for the year 1916, in which public inquiries were held?"

The Hon'ble Mr. A. P. MUDDIMAN replied:—

"Public inquiries have been held in two cases arising out of the Imperial Council elections of 1916. The first case was in connection with the election of the Hon'ble Mr. M. A. Jinnah who was, as the result of an inquiry held in Bombay Presidency, fully exonerated from all charges brought against him and was declared duly elected. In this case witnesses were not examined on oath, and it has been decided by the Government of India to treat the report of the inquiring officer as confidential.

The second case relates to the election of the Hon'ble Mr. Abdur Rahim. In this case the Government of India directed an inquiry to be held under the provisions of the Indian Legislative Council (Elections Inquiries) Ordinance, 1916 (VIII of 1916), and the inquiry has been held in Calcutta. The report of the inquiring officer is now being considered by the Government of India.

In the case of disputes arising out of the elections to Provincial Councils inquiries are, under the provisions of the Regulations, held under the orders of the Local Governments, and the Government of India are not in a position to give any information regarding such cases."

The Hon'ble Mr. SRINIVASA SASTRI asked:—

15. "(a) In view of the announcement made by His Excellency the Viceroy with reference to the report of the Royal Commission on the Public Services in India at the meeting of the Legislative Council held on the 7th February 1917, will Government be pleased to state the names of the representatives of the Local Governments who will take part in the Conference mentioned by His Excellency, the specific questions which will engage their attention, and the time about which the Conference will be held?

(b) Will Government be pleased to publish the report of the Conference for general information and criticism before taking action on it?"

The Hon'ble Sir REGINALD CRADDOCK replied:—

"None of the matters referred to by the Honourable Member have yet been taken into consideration.

Government are not prepared to give an undertaking that publicity should be given to the records of the Conferences that it is intended to hold."

The Hon'ble Pandit MADAN MOHAN MALAVIYA asked:—

16. "Will the Government be pleased to state—

(a) in what districts of India the Workmen's Breach of Contract Act (XIII of 1859) is in force; and

(b) the number of cases in which workers were sentenced, under the provisions of the said Act, to imprisonment and fine respectively, in the course of the last five years?"

The Hon'ble Sir REGINALD CRADDOCK replied:—

"The information will take some time to collect. When it is received it will be laid upon the table."

INDIAN ARMY (AMENDMENT) BILL

His Excellency the COMMANDER-IN-CHIEF in India:—"Sir, I beg to move for leave to introduce a Bill further to amend the Indian Army Act, 1911."

The motion was put and agreed to.

His Excellency the COMMANDER-IN-CHIEF in India:—"Sir, I beg to introduce the Bill; it has been circulated to Honourable Members. Its objects are threefold. It is proposed to make provision for the maintenance of dependants out of the pay and allowances of prisoners of war.

"The object of the amendment provided for by clause 4 of the Bill is to give a summary court-martial held by an Officer Commanding a detachment the same powers of punishment as when the court-martial is held by an Officer Commanding a corps or department. It is a small change of no great significance.

"Under section 112 of the Act the powers of pardon and remission conferred on the higher military authorities therein mentioned are not exercisable in respect of sentences imposed in trials for civil offences held by courts-martial under the provisions of section 41. The object of

clause 5 of the Bill is to confer upon the military authorities the same power in respect of offences punishable under section 41 as they exercise in respect of offences punishable under other sections of the Act.

"Sir, I beg to move that the Rules of Business be suspended in order to admit of the Bill being taken into consideration."

The Hon'ble the VICE-PRESIDENT :—"I suspend the Rules of Business."

His Excellency the Commander-in-Chief in India :—"I move that the Bill be taken into consideration."

The motion was put and agreed to.

His Excellency the Commander-in-Chief in India :—"I now move that the Bill be passed."

The motion was put and agreed to.

INDIAN PAPER CURRENCY (TEMPORARY AMENDMENT) BILL.

The Hon'ble Sir WILLIAM MEYER :—"Sir, I beg to introduce the Bill to consolidate the enactments amending, temporarily, the Indian Paper Currency Act, 1910.

"This is an emergency enactment, intended to give legality up to six months after the close of the war to Ordinance No. VII of 1916, which extended the powers that were given by the Council last year and are embodied in Act No. IX of 1916. In introducing the Bill which became law as that Act on 21st March last, I explained fully the circumstances which had led to our having to extend the investing powers we had hitherto possessed in respect of the Paper Currency Reserve. To put it briefly, conditions of Indian trade obliged us to satisfy Council drawings by the Secretary of State to an extent we were unable to meet from our Treasury balances, while it was impossible, by reason of the necessity for conserving the stock of gold in London for war and exchange purposes, to allow gold to be put into the Currency Reserve there as a substitute for rupees drawn out on this side. Still less, of course, could gold be allowed to come out to India.

"These circumstances have continued during the current year, and I explained in my speech introducing the Financial Statement how it was only possible to meet the Secretary of State's large Council drawings by adding to our investment at home from the Paper Currency Reserve. I will now explain briefly what the investment situation is.

"Prior to the war section 23 of the Indian Paper Currency Act, II of 1910, as amended by Act VII of 1911, authorised us to invest in all 14 crores of rupees out of the Reserve, of which only 4 crores could be held in sterling. Early in 1915, we found it necessary to extend the regular investment powers to 20 crores, and Act V of that year enabled us to do so: while the Act of last year—IX of 1916—raised the permissible investment in sterling securities to 16 crores, and at the same time allowed the Governor General in Council to issue currency notes for additional amount not exceeding 6 crores of rupees against Treasury Bills to be held by the Secretary of State as part of the Paper Currency Reserve. As I explained in my speech last year, these Treasury Bills are first class and immediately realisable securities, and the best possible substitute for gold in present circumstances.

"Then, under the stress of further demands on our rupee balances here, we had to issue a couple of Ordinances in 1916, which successively raised the limit of the special Treasury Bills holding from 6 to 18 and from 18 to 30 crores of rupees. The latter of these Ordinances No. VII of 1916, which superseded the former, has currency only for six months, and would expire on the 13th June next when Council will not be sitting. We, therefore, propose to replace it by an Act which will have currency during the duration of the war, and for six months thereafter, and it is for this purpose that I bring forward the present Bill. We do not take any fresh investing power, but merely regularise the existing situation, and take this opportunity to have a single Act which will also embody Act V of 1915 and Act IX of 1916. It will therefore re-enact section 4 of the latter measure, which made it clear that, in the event of our making further investment from the Paper Currency Reserve in rupees, we could do so by the creation of fresh Government paper *ad hoc*.

"When this temporary law expires, that is six months after the war, we shall revert to the state of things before the war, under which the total power of investment from the Paper Currency Reserve was, as I have said, limited to 14 crores of rupees, of which 4 could be invested in London—unless and until we alter that law with reference to the recommendations of the Royal Commission on Indian Currency and Finance which will come under consideration when normal conditions have been restored. In the meantime, the temporary investments for which we have taken power are yielding an very considerable sums in the way of interest and, as I brought out in paragraphs 12 and 53 of my speech introducing the Financial Statement, we have thereby been enabled to make good progress in building up a Paper Currency Reserve Depreciation Fund which will enable us to meet the loss resulting on the conversion of the coonsh holdings in the original Paper Currency investment into a firmer and more readily realisable security, to wit Treasury Bills. We shall thus have materially strengthened the position of our Paper Currency Reserve investment.

"I now beg to introduce the Bill, and I also move, Sir, to suspend the Rules of Business to admit of the Bill being taken into consideration."

The Hon'ble the VICE-PRESIDENT :—"I suspend the Rules of Business."

The Hon'ble Sir WILLIAM MEYER :—"I move, Sir, that the Bill be taken into consideration."

The Hon'ble Mr. WACHA :—" Sir, I am exceedingly glad of the explanation which the Hon'ble the Finance Member has given us today in respect of this amended Paper Currency Act. I have been a close student of currency questions, both in their theoretical and practical aspects, for many years, and I congratulate the Hon'ble the Finance Member that the Paper Currency has been managed with such skilful and consummate ability during this war. Our war finances demanded such arrangements from the Paper Currency, and although there has been latterly, as I see from the papers, a good deal of discussion rather of an ignorant character, I am very glad that the explanation which the Hon'ble the Finance Member has given us today will go a great way to satisfy those critics who have opposed it from ignorance or from inexperience. I think, Sir, that no Finance Member has had such a difficult, task before him as the Hon'ble Sir William Meyer had during the last two years and a half, and I think he has cleared the path of finance in a manner on which he deserves to be congratulated. If fills with gratitude those who have business relations in reference to this matter. With these words, I beg to support the Bill."

The Hon'ble Sir WILLIAM MEYER :—" Sir, I beg to move that the Bill be now passed."

The motion was put and agreed to.

* * * * * *

FREIGHT (RAILWAY AND INLAND STEAM-VESSEL) TAX BILL.

The Hon'ble Sir ROBERT GILLAN :—" Sir, I beg to move that the Bill to impose a tax on goods carried by railway or inland steam-vessel be taken into consideration.

" I explained briefly the objective of this measure when it was introduced, and I have only now one further point to bring to the notice of the Council. We have had some representations from the steamer companies. They say that they are in competition with country boats, and that they ought not to be taxed unless at the same time a tax is laid on the traffic by country boats. The point is one that we had considered, and I think that the Council will see our difficulty. We did not at all wish to tax traffic by country boats any more than we wished to tax cart traffic, and if we had, the thing would not have been practicable. We had to recognise, therefore, that in certain cases there might be inequality of treatment. At the same time we did not desire that in any case the tax should operate harshly. The solution we thought was to take power to make exemptions where they were shown to be necessary. For instance, in the case of steamer traffic, as in the case of railway traffic, it may well be found desirable to exempt goods which are carried for less than a certain distance. At any rate, we shall be prepared to investigate cases of hardship, and with the powers which the Government propose to take, we have no doubt that we shall be able to remove any real cause of complaint."

The Hon'ble Mr. RANGASWAMI AYYANGAR :—" Sir, there are certain things that are carried in truck loads and ballast loads such as earth, brick, chunam, metals for the roads and water which should not be assessed to taxation. There are also agricultural implements, seeds and manures which should be excluded from the surcharge. It is hoped that all these goods will be exempted under the discretionary powers vested in His Excellency's hands."

The Hon'ble RAI SITANATH RAY BAHADUR :—" Sir, I am connected with a Steam Navigation Company, and after the explanation given by the Honourable Member in charge of the Bill, I would not raise any objection to it, but I would support the Bill."

The Hon'ble Sir ROBERT GILLAN :—" Sir, I should only like to say, with reference to what has fallen from the Hon'ble Mr. Ayyangar, that the cases that he has mentioned will be considered by us; and the case of road metal carried for district boards is a case which *prima facie* appears to us one in which an exemption ought to be granted. I now beg to move that the Bill be passed."

The motion was put and agreed to.

PREVENTION OF CRUELTY TO ANIMALS (AMENDMENT) BILL.

The Hon'ble Sir REGINALD CRADOCK :—" Sir, I beg to move that the report of the Select Committee on the Bill to amend the Prevention of Cruelty to Animals Act, 1890, be taken into consideration.

" As Honourable Members will have seen, the Bill passed through the Select Committee without any amendments, and in these circumstances I do not think it is necessary for me to add anything to what I said when the Bill was introduced. I, therefore, move that the report be taken into consideration."

The Hon'ble Mr. RANGASWAMI AYYANGAR :—" Sir, the buying alive of animals for the sake of their skins need not be restricted to goats alone. There are certain other animals as deer and snakes which are flayed alive for the value of their skins. At some places young lambs also are fried alive in boiling ghee; they say they make the dinner more delicious. Since it is too late to include them in this Bill, I beg to draw the attention of the Government to the desirability of bringing smaller amendments before this Council at any other convenient time. The present Bill has our whole-hearted support."

The Hon'ble Sir REGINALD CRADOCK :—" Sir, I do not know whether it has ever been ruled whether a snake is an 'animal' or not, but in all the other cases mentioned by the Hon'ble Mr. Ayyangar the existing law could be utilized against the cruel slaughter of an animal. This particular Bill, as I explained before, deals with an evil which has come prominently to notice, and merely secures that an offence already existing should not enjoy the

practical immunity from punishment that it has hitherto enjoyed. I do not think I need add anything on that subject."

The motion was put and agreed to.

The Hon'ble Sir REGINALD CRADDOCK:—"I now move, Sir, that the Bill be passed."

The motion was put and agreed to.

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INDIAN TRUSTS (AMENDMENT) BILL.

The Hon'ble Sir PARVATHAMMA CHETTIYAMMA:—"Sir, I rise to ask leave to introduce the Bill to amend the Indian Trusts Act, 1882. I desire to take this opportunity of expressing to the Government of India the grateful thanks of not only my Co-Directors of the Bombay Central Co-operative Bank and myself, but of all those in any way interested in the Co-operative movement in India. The acceptance of this amendment, even in its strictly limited form, will give a great impetus to co-operation.

"The Bombay Central Co-operative Bank came into existence in 1911. The immediate need for such a bank arose through the increase in the number of Co-operative Societies in the Bombay Presidency, with the result that the question of finding capital sufficient to meet their demands and commensurate with the credit offered by them began to assume serious importance. It became apparent that without the existence of a strong financial organization which would confine its operations exclusively to advancing loans to Co-operative Societies, the movement would be seriously handicapped. Government were therefore approached with a scheme for a Central Co-operative Bank, and it was demonstrated that it could be worked successfully if Government were prepared to concede certain facilities. For once, negotiations of this nature with Government terminated to the satisfaction of the negotiators, and the Bombay Central Co-operative Societies Act became an accomplished fact. Here, Sir, I may take the occasion to explain that it is this fact of the Bank being registered under the Co-operative Societies Act and not under the Indian Companies Act which has necessitated the introduction of this amending Bill. Under the law as it exists at present, while trust moneys may be invested in debentures of Railways or other companies, the interest whereon has been guaranteed by the Secretary of State for India in Council, such funds cannot be invested in debentures with a similar guarantee issued by a society registered under the Co-operative Societies Act, 1912. This discrepancy may be further explained by the fact that, at the time of the enactment of the Indian Trusts Act, Co-operative Societies did not exist in India. Further, in order to encourage the growth of the co-operative movement Government have from time to time conferred certain privileges on, and granted concessions to, registered Co-operative Societies. These concessions are partly judicial and partly fiscal. But 'unlike most European Governments, the Government of India,' to quote from the report of the Committee on co-operation, 'has hitherto closely adhered to the principle that it should abstain from giving direct financial aid to the movement. From this attitude it has admitted a departure on three different occasions, the most important of these being that it has in the case of the Bombay Central Co-operative Bank, agreed to guarantee interest on debentures issued.' The terms and conditions of the issue of these debentures is explained at length in the Statement of Objects and Reasons appended to the Bill, and I will not therefore take up the time of the Council by an elaboration of them. I will only briefly explain the nature of the security that the Bank's debentures offer. The guarantee to the investor is the Government guarantee of 4 per cent interest until the debentures are redeemed. The investor is secured not only of his interest until redemption, but of the redemption of the debentures themselves by the maintenance of a Sinking Fund under the control of the Government for that redemption. The assets of the Bank, including the share capital, deposits, and reserve and other funds are again all pledged for the redemption of the debentures. The present position is that the assets are worth rupees twenty lakhs and over, while the debentures issued and subscribed amount to Rs. 6,80,000 only. But the assets of the Bank are only a complementary guarantee for the return of the principle, and these must of necessity grow both in extent and security every year through the operation of the Sinking Fund clause in the Bank's agreement with the Government. That the Government can and do exercise over the Bank a greater measure of control than over the Railways and other companies is obvious to all connected with the co-operative movement. Government not only prescribe to whom loans shall be made and to what extent, but even possess the power of laying down where the surplus moneys of the Bank shall be deposited. Moreover a special auditor has been retained under the Registrar of Co-operative Societies to audit the accounts of this and other central societies at their own expense.

"It was presumed at the time the debentures of the Bank were first issued that as the interest on them had been guaranteed by the Secretary of State, these debentures would rank as securities sanctioned under section 20 (c) of the Indian Trusts Act for the investment of trust money. Through the influence of the promoters of the Bank, practically the whole of the first two issues of debentures of the value of Rs. 6,80,000 were underwritten before the bank was floated. But investment in a 4 per cent non-trustee security is hardly attractive, and in spite of their best efforts, the Directors of the Bank have found it impossible to make the debentures a marketable security. My friend Sir Bhapurji B. Broacha, the President of the Bombay Stock Brokers' Association, who was still recently a Director of the Bank, was of opinion that he could not count in placing the debentures on the market, unless they were recognized as securities authorized under section 20 of the Indian Trusts Act. There is also no doubt that the proposed

amendment of the Act is desirable for the purpose of extending the range of safe and profitable investments, in the interest of beneficiaries and those who act for them. Such investment has been proposed by several holders of trust funds, the only difficulty being the non-recognition of the debentures as trust securities

"It is admitted that if the co-operative movement is to be successful, the problem of rural indebtedness must receive immediate attention, and it is evident that for this purpose a free supply of long-term capital is essential. It was to enable the Bank to obtain long-term capital, and thus to be placed in a position to meet the demands of co-operative societies for long-term loans for the liquidation of the old debts of their members, that the Secretary of State agreed to guarantee interest on the debentures of the Bank. If the agricultural societies in Bombay are to enjoy the facility of obtaining long-term loans for debt redemption and agricultural improvements, it is necessary that the guarantee which the Secretary of State has been pleased to grant should be recognized as a real and effective guarantee by the passing into law of the proposed amendment of the Indian Trusts Act

"With these few remarks, I beg, Sir, to move that leave be granted to introduce the Bill to amend the Indian Trusts Act, 1882 (II of 1882)."

The motion was put and agreed to

The Hon'ble Sir FAZULBHOY CURRIMBHOY :—"I beg to introduce the Bill, and to move that the Bill, together with the Statement of Objects and Reasons relating thereto, be published in the Gazette of India in English, and in the local official Gazettes in English, and in such other languages as the Local Governments think fit."

The motion was put and agreed to.

BILL TO ABOLISH IMPRISONMENT AND FINE AS PUNISHMENTS FOR FAILURE OR REFUSAL TO FULFIL AN AGREEMENT TO WORK OR LABOUR.

The Hon'ble Pandit MADAN MOHAN MALAVIYA :—Sir, with your permission, I will not ask to-day for leave to introduce a Bill to abolish imprisonment and fine as punishments for failure or refusal to fulfil an agreement to work or labour. I shall avail myself of the permission to do so in the September Session of the Council, by which time I hope to have collected a great deal more of information bearing on my proposal than I at present possess For this and for certain other reasons into which it is not necessary for me to take the Council at present, I do not ask to-day for leave to introduce the Bill."

The motion was by leave postponed.

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RESOLUTION *RE* ROYAL COMMISSION ON THE PUBLIC SERVICES.

The Hon'ble Pandit MADAN MOHAN MALAVIYA :—"Sir, I beg to move the following resolution :—

'This Council recommends to the Governor General in Council that the Government should not take action on the recommendations of the Royal Commission on the Public Services in India until reasonable opportunity has been given to Members of this Council to bring forward such Resolutions as they desire on the recommendations contained in the Report.'

"Sir, addressing this Council the other day, His Excellency the Viceroy was pleased to say, with reference to the report of the Public Services Commission, that the recommendations in the report 'cover a very wide field, and comprise many important and urgent proposals. In view of this fact and of the time that has elapsed since the Report was signed, it has been decided, with the Secretary of State's approval, to accelerate its consideration as much as we possibly can. We intend first to examine the general principles that the Commissioners have laid down, and next to proceed to a discussion of the detailed proposals. This should make both for expedition and for consistency.' His Excellency went on to say that 'instead of following the usual lengthy procedure of exhaustive correspondence with Local Governments, we propose to set out the definite issues which arise in connection with each Service or Department and to discuss all except unimportant ones in conferences with representatives nominated by the Local Governments.'

"I submit, Sir, that in view of the fact that the Commission was appointed in response to a recommendation made by this Council, and also of the fact that the subjects dealt with by the Commission are all of very great importance, in which the Indian public is deeply interested, this Council should have an opportunity given to it of expressing its opinion on the many recommendations which have been made by the Commission before they are dealt with by the Government. These recommendations involve large questions of policy; they also involve a considerable amount of additional expenditure, both recurring and non-recurring. It is desirable that before large questions of policy and large questions involving expenditure are taken up for final settlement, this Council should have an opportunity of expressing its opinion on those questions. The recommendations made by the Commission will hold good for a long time, and that is another reason why, before the Government decide what course they will adopt with regard to the various recommendations, they should give an opportunity to the representatives of the public in this Council to express public opinion on them. This need has been intensified by the war. The Commission were appointed before the war began, but

her reported while the war was going on. But unfortunately, they do not seem to have been affected by any change in the angle of their vision as some other people appear to have been. The problems with which they have dealt are problems which deeply concern the Indian educated classes, they have agitated the Indian public for over a generation. The proposals which have been put forward by the majority of the Commission have been arrived at in many cases from points of view which are not the Indian points of view. The Indian point of view has no doubt been very ably expressed by Mr. Chanbal and Mr. Justice Abdur Rahim. Except as one or two points public opinion endorses their recommendations and is very grateful to them that they expressed the Indian point of view so well as they have done. But, Sir, the questions involved being of great national importance, and it being now for the Government to decide what line of action should be adopted in relation to the Commission's recommendations, it is only fair both to the Government and to the public that we, the chosen representatives of the people, should seek an opportunity to discuss the various proposals before they are finally decided upon. The majority of the Commissioners themselves recognise that the proposals which they have made will involve very great expenditure. They say in their report that their proposals for increased expenditure have been framed without regard to the prior claims of the present war on the revenues of the country, and that they may need to be given effect to gradually; so that as the Commissioners themselves did not expect that the majority of their recommendations, at any rate, would be given effect to at once, no harm will be done if my Resolution is accepted.

"The questions that have been dealt with by the Commission represent long-standing grievances. We Indians have been agitating for the last fifty years and more to have a larger share in the services of our country. Our venerable grand old man, Mr. Dadabhai Naoroji, who has written and spoken so much and so often on this subject, has not yet given up the hope of seeing simultaneous examinations for admission into the Indian Civil Service established in India. The Indian National Congress came into existence in 1885, and at its very first session it earnestly urged the holding of such examinations in India. And in the very next year, in response to the recommendation of the Congress and of other public bodies, the Government was pleased to appoint the Commission of 1886. That Commission was asked to suggest measures which would do full justice to the claims of natives of India for higher and more extensive employment in the public services of their country; but unfortunately it failed to achieve its object. Its recommendations were of quite a retrograde character. As has been pointed out by Mr. Chanbal, if the Rules of 1878 had continued in force, there would by the end of 1914 have been about 260 appointments to the higher service made in India in a period of 35 years. Instead of that the Commission recommended that 108 posts should be fixed for Indians for all time, and the Secretary of State further reduced that number to 93. Ever since that report was published and the decision of the Secretary of State was known, Indians have continued to complain of the injustice done to them, and after years of agitation, the Government was pleased in the year 1911 to accept the recommendation of this Council made on a Resolution which was moved by my friend, the Hon'ble Mr. Subba Rao, to appoint a Commission to remedy the injustice. The Commission was appointed in 1912. It signed its report in 1915. But the recommendations of the Commission were of so obviously retrograde a character that the Government themselves thought the report should not be published during the war. I do not think there could be any stronger condemnation of the general recommendations contained in the report of the majority than the fact that Government thought it fit to withhold its publication until January last.

"That the apprehensions of the Government were fully justified has been seen in the result of the publication of the report. It has been condemned in the public press; and it has been condemned at various public meetings which have been held for the purpose. I would not probably have thought of bringing this Resolution before the Council, did I not see from the remarks which fell from His Excellency the Viceroy that the proposals were going to be considered by Government at an early date. We should have hoped that at this time of the war the proposals would not be so dealt with, not only because they involved large questions of policy and of controversial policy, but also because they involved large expenditure. But I still hope that, after considering what we are going to say, the Government will be pleased to stay their hand and not be in a hurry to deal with the recommendations of the Commission. We have hardly had an opportunity yet to study those recommendations in their entirety. The recommendations no doubt cover only one volume, but the evidence and the notes cover many; and as the Session is a short one, it will be possible now to deal with this matter in the Simla Session only. I submit, therefore, Sir, that the Government should be pleased to give us an opportunity to discuss them in that Session before it comes to deal with the recommendations of the Commission.

"The general principles which the majority of the Commission have laid down have created much discontent. It should be hardly necessary for me to refer to them to-day but for the fear that in certain quarters the depth of Indian feeling in this matter is not realised. From the time we began to read of the Charter Act of 1833, we Indians have cherished the conviction that in the public services of our own country we would be treated as standing on an equality with our European fellow-subjects. This was also promised in Her Majesty's Proclamation of 1858. Various English Statesmen have in the most solemn terms acknowledged the sanctity of that promise; and yet to our deep regret, in the year of grace 1915, we find the Commission, appointed to do justice to the claims of Indians for employment in the higher services of India, making recommendations which make the position of Indians in many respects worse and not better. Now, Sir, the principle that the majority of the Commissioners have laid down is that there shall be a preponderating proportion of British officers in the higher

services of what they call the first group, and in which they place the Indian Civil Service and the Police Department. We Indians take up a more reasonable attitude. We do not ask for any proportion to be fixed. We do not ask to be protected by a certain proportion being always reserved for us. All we ask for is a fair field. We ask for fair play. We ask to be put to the same test to which our European fellow-subjects are submitted, and we say: 'If we fail in that test let us be ruled out; if we succeed, let us be admitted as freely and as honourably as our European fellow-subjects.' But the majority of the Commission have said that in their opinion on grounds of policy this preponderance of the European officers must be maintained for an indefinite period of time. I submit, Sir, that no self-respecting Indian can submit to a proposition like this. We all must respectfully protest against it. The policy recommended is in clear contravention of the Charter Act of 1833; it is entirely opposed to the Proclamation of the Queen, and to the statements of various Secretaries of State and Viceroys. What we ask for is entire equality with our European fellow-subjects in entering the higher ranks of the public services of our own country. The majority of the Commissioners have proposed that only 9 per cent of the higher posts in the Indian Civil Service should be reserved for Indians, because they have themselves explained that under their scheme in practice Indians will not be able to obtain admission through the door in London. As the Council is aware an influential Committee appointed in 1860 by the Secretary of State for India reported in favour of simultaneous examinations 'as being the fairest and the most in accordance with the principles of a general competition for a common object.' But the majority of the Commission have in spite of the practically unanimous opinion of Indians to the contrary declared that simultaneous examinations for admission to the Civil Service should not be held in India. I submit, Sir, that there can be nothing more unjust than that Indians, who want to serve their own country and their King and who are willing to be put to the same tests to which their European fellow-subjects are, should not have an opportunity of undergoing that test unless they leave their homes and spend several years in a distant country. I submit that no grosser injustice could be perpetrated than is involved in such a system. And yet the majority of the Commissioners have not only upheld that system, but tightened it further. They have reduced the age-limit from 22–24 to 17–19. Not content with that—perhaps the majority of the Commissioners felt that even then some Indians might go to England and compete successfully with their European fellow-subjects—they have made yet another proposal, and that is that a candidate before he can be admitted to the examination must produce a certificate that he had attended a school course for a continuous period of three years up to a time within nine months of the examination itself at a school recognised by the Civil Service Commissioners.

"The Commissioners have no doubt said that in the case of candidates going from India, the Civil Service Commissioners should have the discretion to dispense with such a certificate; but that can only happen in the case of a few. The result therefore is that in the future if an Indian should want to enter the Indian Civil Service through the examination in London, he must go to London at the age of 14 and spend three years there and then compete with his English fellow subjects in the examination. I submit, Sir, this is bolting the London door against the Indians, while saying that it will still be open to them.

"Then look at the recommendations regarding the police service. That service has been put on a higher pedestal even than the Indian Civil Service. For the police service a five years' course of study in London has been recommended as the *sine qua non* for admission. The age of admission is to be 19 to 21; but a candidate is required to be in London for five years; in his case not even an exception can be made, he must reside in London for five years and study there as a *sine qua non* for admission to the examination. I submit that these two proposals taken together, namely, the lowering of the age and the condition about residence at a recognised school, actually bolt the door against Indians so far as the London door is concerned. What has been given instead is that nine appointments shall be made through other means than that examination; two are to be by nomination and seven are to be by examination to be held in India. Now, Sir, I do not see the smallest reason why at this time, when thousands of Indians have received the highest education in this country, when they are willing and anxious to be subjected to an equal test with their English fellow-subjects, they should not be given an opportunity to sit in this country for an examination identical in every respect with the one held in London.

"The Commissioners have laid down that in services of what they call the second group, the European element need not preponderate for an indefinite period of time; but there, too, they require that the number of Europeans should preponderate for a long time to come, and they propose as much as three-fourths of Europeans and one-fourth of Indians. In the Education Department also they have recommended that the European element should predominate to the same extent as in the Indian Civil Service, but there, too, they are anxious that the number of Europeans should be very large, nearly three-fourths of Europeans to one-fourth of Indians. Now, Sir, on this point, I wish to draw the attention of Council to a scheme put forward by Mr. Justice Abdur Rahim that was drawn up in consultation with Mr. Gokhale. Mr. Gokhale, who had given much time and thought to the question of the employment of Indians in the public services, recommended that 'there should be no recruitment of retired Englishmen, fresh from the universities, for educational work in India. However carefully the first selection of such men might be made, a certain number of them are bound to disappoint expectations, and there is no room now for such failures in our educational service.' He said: 'For Englishmen, however, who have distinguished work to their credit, there is and will long remain ample room in India, but for obvious reasons their number cannot be a large one. Such men should be secured for any reasonable salary that may be necessary to induce them to go out to India.' But the Commission have ignored the views of our late lamented friend, and have disregarded the recommendations of Mr. Justice Abdur Rahim, and have recommended that even in the Education Department—though we have the unfortunate fact that many recent

recruits in that department have not been distinguished for their scholarship—the number of young English graduates should not only be maintained but increased.

"I do not wish to go into the other proposals because my time is limited; what I have said sufficiently shows the attitude which the majority of the Commissioners have adopted towards the aspirations of Indians. The reasons given for insisting upon the three years' previous study in England in the case of the Indian Civil Service cannot stand examination. It was not considered necessary hitherto that there should be such a condition as a three years' study at a recognised school; nor was there a condition of five years' residence and study in England in the case of the police service; and I am very sorry to say that I can only characterise the reasons assigned as disingenuous.

"The proposals regarding the increase of salaries are not less objectionable. For decades past we have been complaining that having regard to the national average income in India, the salaries which are paid in the Indian Civil Service are enormously high and disproportionate. Little did we think that these salaries would be increased. Yet, we find, that the Commission have proposed an increase of these salaries. Not content with that they have proposed that the contribution of 4 per cent now made by the officers to the Pension Fund should be done away with. Mr. Abdur Rahim has pointed out the injustice of this proposal. He has shown that there is absolutely no reason either for the increase or for the relief which is given in the matter of the contribution to the annuity. Mr. Chaubal has shown that these will lead to an enormously larger expenditure than the Commission have thought of. At page 384 of the Report Mr. Chaubal says that the net increase in cost involved in the recommendations of the Commission as estimated by them is Rs. 42,25,760, but that this is not a correct estimate. He shows that the cost involved in the proposal to abolish the 4 per cent contribution towards the pension of Indian Civil servants will be about Rs. 9 lakhs; the increased maximum pension proposed will mean an additional Rs. 9 lakhs, the additional pensions proposed to certain high officers will mean an added cost of Rs. 3 lakhs, and super-posts in the Educational Department will mean another Rs. 5 lakhs, the total amount inclusive of all increases will amount to Rs. 46 lakhs. 'For all practical purposes, therefore,' he says, 'if all our recommendations are to be given effect to, the Secretary of State must be prepared to sanction an additional cost of Rs. 88,25,760.' When we consider, Sir, how our expenditure charges under the heading of general administration have increased during the last few years, when we think of the burdens which have been laid on the people during the last two years, when we think of what further burdens might be laid on them in future as a result of the war, I cannot contemplate with equanimity a proposal to add 88 lakhs more to the civil expenditure. In particular I cannot contemplate with equanimity this proposal to increase salaries the decrease of which we have prayed for during the last thirty years. I do not see how the Secretary of State or the Government of India will, after the strain of the war, direct and indirect, accept these recommendations. We know that taxation has reached a very high level, and we know the difficulty which Government finds in meeting any extra item of expenditure which has to be met. In view of this fact alone, apart from considerations of policy, it is necessary that these proposals should be subjected to careful consideration and scrutiny in the light of public criticism before the Government comes to any conclusion in regard to any of them. The matter vitally concerns the people of India in all respects, both in respect of policy and in respect of the expenditure involved. For these reasons, Sir, I strongly urge that the Government of India should be pleased not to take action on the recommendations of the Commission until it has given reasonable opportunity to the Members of this Council to move such Resolutions as they may desire with reference to these recommendations. Nothing is likely to be lost by such a course being adopted. I hope that the war will be over before many more months elapse, and I hope that when the war is over, the question of the employment of Indians in the higher ranks of the services of their own country will be looked at from a just and statesmanlike point of view. We have long begged and implored the Government to deal with this question in a fair and just way. We have hitherto not succeeded to the full extent; we are grateful for what recognition has been given to our claims; but we feel that the question must now be approached in a different light and with a greater determination to deal justly with the people of this country, who owe allegiance to His Majesty, the King-Emperor. Every one of the recommendations of the Commission on the larger questions of policy will require to be revised. Indians are looking forward to a great change in the attitude of Government after the war; towards everything that concerns them, and this question of the employment of Indians is one of the most important of such questions. Upon the proper solution of it will depend many other questions in which we are interested, the question of self-government, the question of Indians acquiring a larger voice in the administration of our own country. For all these reasons, I hope that the Government will be pleased to accept my recommendation and allow these important matters to stand over until we can deal with them in a fair and satisfactory manner."

The Hon'ble Mr. BHUPENDRA NATH BASU:—"Sir, I take this, the earliest opportunity, of standing up so that the Mover of the Resolution may not be guilty, or be permitted to be guilty of the cowardly practice of levelling things against us under cover of a resolution and then withdrawing the Resolution and thereby preventing a reply. I am sure that my friend Pandit Malaviya would be incapable of such a practice, but nevertheless I take them by the forelock against being ruled out by order of the Chair. I will submit a few observations in regard to the Resolution that has been brought before us. Sir, what is it? what was the genesis of this Commission? There was a cry, an insistent cry, from every part of India that we Indians were unduly, unjustly, kept out of the proper share that was due to us in the higher services of our country and, Sir, there was good and just reason for that cry. Rulers may come and rulers may

go. Viceroys may come and Viceroys may go; I speak of them with all respect—but they leave little impression upon the character or course of our administration. Councillors may sit and talk and abuse each other, and they may be permitted to much sway, but they also do not as at present constituted, much matter in the affairs of life, but what it is that does matter is the great Civil Service of India; a body which lasts for ever. Men may come and men may go, but my friends the members of the Civil Service, say they will go on for ever with their traditions of which they are justly proud, but alas! they become hide-bound and cast in a rigid mould. They are good men, they are guided by the one principle of doing the best that they can for the people of India; these are things which we readily admit, but they sometimes fail to see how their administration operates upon the people for whose good they labour in India. Sir, for us therefore, not for the appointments, not for the handsome salaries, it was for the purpose of putting in our claim in the higher machinery of Government, for putting us some wheel at least in that machinery, that we Indians have been pressing for a long time—for the recognition of the great principle that Indians should have an adequate share in the administration of the country—be given facilities for admission into the Civil Service. Well, Sir, for this reason we have asked for simultaneous examinations. Just imagine, Sir, if English lads were told to go to Kamschatka to qualify for the Civil Service of England to learn—I do not know what language the Kamschatkians talk, to learn their language, to pass examinations in their language, and then go back to England to rule. What would be the attitude of Englishmen towards that arrangement? The same has been our case. I have taken an extreme case not to show that the conditions are exactly similar, but I have tried to show by the well-known principle of *reductio ad absurdum*—the difficulty, I should say the absurdity, of the present arrangement. You ask boys of India to pass difficult examinations in your own language; do you for a moment realise the great handicap that the language test imposes upon us—a great and pressing handicap? Why you should not be content with that you are at a loss to know. You go further; you are not content with imposing on us the task of learning your language or trying to learn your language,—and it is one of the most difficult to learn—you ask us to go to your country for the examinations; we do our best to comply with your test in our country, and then if we are declared fit to be put on the same level as English youths we ask 'why not admit us'? The report of the Commissioners says 'that will not be enough, there are other considerations.' I do not ignore them. You say 'not only are you to learn our language, but you must go to England to pass your examinations.' Well, Sir, whether that is right or wrong, whether such a procedure can be justified in the higher court of humanity or not, we have submitted to it; we have submitted to it under protest, and we have agreed, if you think a sojourn to England is necessary, to give the necessary experience to our youths aspiring to the public service to our boys making that sojourn, but let them go with the certainty that they will be admitted into the precincts of the Civil Service. Let them pass their examination in this country under the same test. That is the point. Sir, the Commission have thrown these 22 bulky volumes at our heads, with what result? We could have competed, we Indians could have ventured to acquire your language to some extent at least if we had been given a chance. But the Commission sits in judgment on our claims, and says 'here is our judgment, we have double-barred the gate, we have reduced age from 22 to 17, because 17 is the age that suits our boys who leave schools, the time may not suit you but it suits us; we have done more —we have said that previous to the examination there must be a three years' residence in a public school in England. We have done yet more. We have scored out Sanscrit, Arabic and Persian from the languages; are you not content? are you not content that instead of this though we have practically absolutely done away with that inconvenient 'scrap of paper' the Queen's Proclamation, we have not taken away your chances altogether. We have given you seven appointments to be competed for in India, are you not content'? I ask you, Sir, I ask the representatives of the Civil Service who are arrayed against me, no I beg their pardon, I will not say arrayed against, but in front of me, I ask them would they expect any body of Englishmen in England to accept such an arrangement if it was proposed in the case of English youths? But what they should not accept in their own case would they expect us in India to accept? I have taken only one example—one prominent example from the blessed Commission which has cost I do not know how many thousands of pounds, and will no doubt bring decorations to the Commissioners. But, Sir, is not one example enough, one example enough—a very strong expression was coming into my mind—to clearly demonstrate that what the Commissioners have done is not acceptable to the people of India? It is an insult to their common sense; it is a denial of right; if we were told in clear and unequivocal language that 'the Civil Service is closed to you,' that we could have understood, plain language we can understand, but subterfuge we do not understand.

"I say it is an insult to the common sense of India. Why, Sir, what is the use of a Commission like this? What is the use of all this expenditure of money and energy for the sake of seven appointments to be competed for in India? And these seven appointments to be given under what conditions? not by open competition, but by selection by our Universities. Well, Sir, there again you are trying to bring in an element of elimination. I do not wish to discuss the recommendations of the Commission in this Council at this stage, but I do rise to give a great warning that better far, better far, abandon the report of the Commission, for the conditions of things have entirely changed. The two years of war accelerated Indian conditions by nearly fifty years. The Commission is an anachronism; it is altogether out of date; leave it alone. India will not be sorry. But if you worked upon this Commission without ascertaining the public feeling of India, without finding out how far the recommendations of that Commission were acceptable to the masses of the people of India—and if I am incorrect in using the term masses—how far such recommendations were unacceptable to those classes for whom the Commission was meant, you would be taking a grave risk indeed. You talk of discontent. My

friend here forges instruments for the fettering of the body; but do not forge instruments for the fettering of the mind. You talk of discontent, you talk of disaffection, but do not take measures which will intensify and accentuate that discontent and that disaffection. Do not, for God's sake, do anything which will create greater distrust of the motives of the Government of India than even the present arrangements would seem to justify. For, Sir, whether Home rule comes or not, whether self-government on colonial lines comes or not, whether it comes in twenty years or fifty years, what we shall feel, what we daily feel is that, whatever may be the future, if you give India a greater share in the higher administration of the country by including a larger number of Indians in the Civil Service, you will make, apart from other questions, you will make your system of Government more acceptable than it is. Therefore, Sir, I think it is a very modest request which my Honourable friend Pandit Malaviya has made, namely, that no action should be taken upon the report of this Commission before the opinions of public bodies and of the Members of this Council in open debate have been ascertained. For, after all, Sir, if you do not do that, what is it that you do? The Commission gives the members of the Civil Service increased emoluments, increased facilities for leave and pension, it gives them an increased hold upon the services it restricts in a greater degree the admission of Indians into the Civil Service. Should you be the judges in your own case? You may be,—you are honourable and honest men; but who is the man who would venture to sit as a Judge in his own case? Who is he, Sir? And in this matter, in which practically the case is between the Civil Service and ourselves, would it be right without the enlightenment which may come from public criticism and public debate, is it right that you should be entrusted with the very serious power of deciding in your own case? Sir, I may have spoken with some degree of warmth, and if I have spoken with any degree of warmth, I sincerely apologise to this Council. It may be due in no small part to the just irritation from which I was suffering by reason of the proceedings of the earlier part of the day. It may also be due to the just disappointment which we have felt at the recommendations of the Commission from which we expected so much. But discounting all that, and putting all that out of mind, take me as a humble spokesman of India, and give me the same amount of latitude which you in a Court of law would have allowed a party appearing in person, the same degree of latitude which you would have allowed if I were appearing without an advocate; take me only as a person pleading before the bar of the Executive Government of India. I hope you will allow me the same latitude, and allowing me the same latitude, you will overlook my shortcomings in putting my case. I hope you will bear in mind the request that has been put forward by my Honourable friend, Pandit Madan Mohan Malaviya, and I would say that, do what you may, but consider before you do, and give the country a chance of being heard through the mouths of their chosen representatives."

The Hon'ble Sir Reginald Craddock:—"Sir, I have every sympathy with the desire of the Honourable Members of this Council that they should be given full opportunity to discuss all the more important proposals of the Public Services Commission. I quite understand why it is that the Hon'ble Pandit and the Hon'ble Mr. Basu are so anxious to have this opportunity. I do not wish to complain of any warmth of language that they may have used, but my position at present is such that I cannot address this Council either to defend the proposals of the Commission or to support them, or to say what part Government may approve or what part they may disapprove. I cannot therefore attempt to answer any of the arguments advanced by my Honourable friends, or to express any opinion whatsoever regarding them, or to say whether I accept them or not. They know, I think, that, as far as I am personally concerned, I have always been anxious to give opportunities for Indians of ability to serve in responsible positions, and I am sure that the Government of India, just as I do, view with every sympathy the natural desire of Indians to take a more important part in the administration. But as the Hon'ble Pandit has himself said, the recommendations of the Commission are very numerous. They cover an enormous amount of ground; they cover every service that exists; they cover all branches of those services, the Imperial, the Provincial and, by implication in many cases, the Subordinate Services. They deal with questions regarding the recruiting and training for these services; they deal with conditions like the amount of probation required, they deal with questions of leave, pay and pensions, and they deal with the relative proportions in which Europeans and Indians may for the present be expected to enter these services. The systems of promotion, the systems of removal, all these questions come before them in respect of all the Civil Services of India. In these circumstances, it would be impossible for the Government to accept an omnibus resolution of this kind which would bind itself absolutely to withhold all sorts of action, intermediate or otherwise, or perhaps some preliminary decision on minor points and so forth. Any such acceptance of a resolution in such broad terms would hardly be possible to the Government. As an Executive Government it must reserve to itself liberty of action in these respects. But I can assure the Honourable Members that no important principle in which they are likely to be deeply interested can possibly be settled without this Council having had an opportunity to express their opinion upon it. If, as is most probable, these great questions of principle are under discussion when the next opportunity arises for the Legislative Council to meet, very naturally the opinions expressed by this Council will receive, *inter alia*, the most careful consideration of the Government. Having given this assurance, I hope that Honourable Members will feel satisfied with it and will not ask the Government to pledge itself, as I said, to an omnibus resolution which they might perhaps unwittingly, if they accepted it, be liable to break. I want to give them the full assurance that the Legislative Council will have every opportunity of expressing their opinions, without however binding the Government to limit the authority of the executive to the extent, and over so many matters of detail, which the acceptance of the resolution would entail. I hope that Honourable Members will be satisfied with the statement I have made on behalf of the Government."

The Hon'ble Mr. MAHOMED ALI JINNAH :—"Sir, I particularly did not wish to speak on this resolution until I heard the Hon'ble the Home Member, because the subject is such, Sir, that even the most balanced mind is likely to be upset if you are going to discuss this question. Personally I have always felt that it was unfortunate that the report of the Public Services Commission should have been published at this juncture. However, it has been published. Since the report has been published many of us feel very keenly disappointed, may bitterly disappointed, with it. But we did not venture at this juncture to bring these questions into this Council, because admittedly these questions would be of a most controversial character, and therefore many of us have refrained, in deference to the understanding, the unwritten understanding, which has been arrived at between Government and the non-official Members, that at this juncture we should not indulge in any really controversial matters, and I am really very glad that the Hon'ble the Home Member has given us this assurance that Council will have full opportunity of discussing the report before Government decide to take any action in the matter. Personally I am satisfied and I do not think this question ought to be pressed any more on this occasion."

The Hon'ble Khan Bahadur MIAN MUHAMMAD SHAFI :—"Sir, I desire to associate myself with all that has fallen from the lips of my friend the Hon'ble Mr. Jinnah. I think that, after the assurance that has been given to the Council by the Hon'ble the Home Member, a further discussion of the controversial problem embodied in the resolution proposed by my Hon'ble friend Pandit Malaviya is neither desirable nor calculated to serve any useful purpose, and I trust that my Honourable friend will see his way not to press the resolution at present."

The Hon'ble Pandit MADAN MOHAN MALAVIYA :—"May I ask the Hon'ble the Home Member, Sir, whether proposals involving expenditure will be held over? He has been good enough to say that all the more important questions will be held over. If he will be pleased to say that proposals involving expenditure will be held over, I shall have nothing more to say. I shall be very thankful if he can see his way to give us that additional assurance."

The Hon'ble Sir REGINALD CRADDOCK :—"As I said before, I cannot absolutely pledge myself to say that not a single rupee will be spent without reference to the Legislative Council, but I think it is highly probable that if I wanted to embark on large expenditure, or anything involving large expenditure, my Honourable colleague the Finance Member would certainly bar the way, and I do not believe that any expenditure which can be called appreciable is likely to be undertaken while the war lasts. Before that the Council will have had opportunities, I am sure, of expressing their opinion both on the main questions and on the question of expenditure."

The Hon'ble Pandit MADAN MOHAN MALAVIYA :—"Sir, I thank the Hon'ble the Home Member and the Government for having accepted the resolution, with the reservation that they have made. I am very thankful and I have nothing more to say."

The Hon'ble the VICE-PRESIDENT :—"Do I understand the Honourable Member to withdraw his resolution? It is merely a matter of form. The Home Member, on behalf of the Government, did not accept the resolution."

The Hon'ble Pandit MADAN MOHAN MALAVIYA :—"I thought the resolution was accepted; if you think it is necessary for me to withdraw it . . . ."

The Hon'ble the VICE-PRESIDENT :—"I only wish to know whether I should put the resolution to the Council or not. I am entirely in the Honourable Member's hands."

The Hon'ble Pandit MADAN MOHAN MALAVIYA :—"I thought the Honourable Member accepted it with a reservation. May I know exactly what the position is?"

The Hon'ble Sir REGINALD CRADDOCK :—"I expressly limited myself from accepting the resolution, and gave an assurance which I hoped would satisfy the Honourable Member."

The Hon'ble Pandit MADAN MOHAN MALAVIYA :—"I am quite satisfied with the statement the Hon'ble the Home Member has made, and I must leave the matter there."

The Hon'ble the VICE-PRESIDENT :—"I am afraid I must then put the resolution to the Council."

The Hon'ble Pandit MADAN MOHAN MALAVIYA :—"If I may explain myself, I feel that if the resolution is practically accepted, it does not look well that the resolution should be withdrawn, but if you think the formalities of the Council Rules require that it should be withdrawn, I am quite willing to do so."

The Hon'ble the VICE-PRESIDENT :—"I am sure Honourable Members understand that I have nothing to do but carry out the rules. The rules say that a resolution can be withdrawn. If not, the rules say that it shall be voted for, aye or no. I have no choice in the matter; the Honourable Member has a choice."

The Hon'ble Mr. BHUPENDRA NATH BASU :—"Sir, having regard to the assurance of the Hon'ble the Home Member, I venture to advise my Honourable friend to withdraw."

The Hon'ble Pandit MADAN MOHAN MALAVIYA :—"I withdraw my resolution."

The resolution was, by permission, withdrawn.

The Council then adjourned to Wednesday, the 21st March 1917.

A. P. MUDDIMAN,
Secy. to the Govt. of India, Legislative Dept.

DELHI
The 16th March 1917.

APPENDIX A.

STATEMENT showing the number of leave and other vacancies that have occurred in the ranks of the Indian Agricultural Service during the last ten years and the proportion thereof which has been filled by members of Provincial or Subordinate Agricultural Services.

Province.	Total number of vacancies.	Number filled by officers of the Provincial or Sub-ordinate services.	Province.	Total number of vacancies.	Number filled by officers of the Provincial or Subordinate services.
Madras	29	18	Punjab	13	4
Bombay	24	11	Burma	5	2
Bengal	8	*Nil*	Central Provinces ..	6	2
Bihar and Orissa ..	10	7	Assam	8	*Nil*
United Provinces ..	24	4	Pusa	33	11

APPENDIX B.

[*Referred to in answer to Question No. 2.*]

STATEMENT showing under certain heads the income of District Boards in the different Provinces during the quinquennium ending 1914–15.

Province.	Year.	Land revenue.	Local rates.	Contribution from Government.	Other sources of income.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.
Madras	1910–11	1,031	36,54,142	14,87,168	28,90,491	80,11,807
	1911–12	559	38,58,945	21,92,660	36,36,784	98,90,948
	1912–13	744	37,65,218	23,35,398	31,13,978	91,05,940
	1913–14	1,368	36,83,852	38,93,253	39,07,401	1,16,85,914
	1914–15	1,029	38,87,742	35,15,782	43,18,467	1,17,02,310
Bombay	1910–11	1,96,533	31,42,173	93,80,240	6,53,991	1,31,25,806
	1911–12	1,98,493	28,37,679	97,24,995	10,66,593	1,38,39,760
	1912–13	2,05,179	32,71,214	30,11,954	10,17,712	74,60,059
	1913–14	3,61,075	34,13,674	33,01,884	10,49,901	81,27,534
	1914–15	2,94,834	31,83,620	27,45,548	9,83,212	72,10,214
Bengal	1910–11	239	29,02,841	16,26,958	10,54,765	56,10,811
	1911–12	239	28,38,182	18,06,391	13,76,299	60,02,040
	1912–13	204	29,16,509	21,67,217	12,83,758	63,67,688
	1913–14	358	68,44,088	42,35,173	13,72,978	91,52,516
	1914–15	863	68,68,305	19,78,310	13,17,111	81,84,591
United Provinces ..	1910–11	10,313	38,93,506	21,41,364	20,11,737	78,56,920
	1911–12	10,400	38,00,193	23,17,763	28,13,843	89,82,207
	1912–13	16,707	36,84,319	21,84,248	21,65,975	80,41,250
	1913–14	21,143	36,97,400	30,55,560	44,08,308	1,32,10,811
	1914–15	39,119	69,27,976	24,45,439	83,59,110	1,17,72,634
Punjab	1910–11	238	25,34,823	13,89,685	11,47,946	51,87,686
	1911–12	9,245	27,59,215	13,09,509	12,86,854	53,73,823
	1912–13	2,614	29,69,746	16,81,270	15,13,030	64,47,063
	1913–14	2,597	3,76,981	30,24,230	13,34,029	70,08,837
	1914–15	9,359	32,74,115	31,50,606	16,43,243	81,50,927
Burma*	1910–11	..	..	..	..	..
	1911–12	84	24,64,634	10,11,154	7,17,016	42,02,890
Bihar and Orissa ..	1912–13	127	23,86,533	13,56,148	1,48,225	42,42,603
	1913–14	166	25,65,791	12,89,378	1,21,295	42,68,638
	1914–15	6,464	46,19,968	15,47,376	8,15,530	76,83,074
	1910–11	6,626	61,16,196	14,03,729	8,37,957	74,58,708
	1911–12	..	2,85,714	6,20,784	7,95,802	23,78,302
	1912–13	..	10,37,861	7,41,867	9,01,073	26,14,541
Central Provinces and Berar.	1913–14	..	10,42,667	8,08,377	10,20,213	28,31,157
	1914–15	..	10,49,023	10,63,788	11,64,916	32,77,646
	1910–11	..	10,61,783	14,09,421	10,71,101	35,51,311
	1911–12	20,481	7,49,042	4,21,205	2,11,001	15,41,358
	1912–13	29,587	7,82,974	3,13,425	2,41,369	16,27,510
Assam†	1913–14	42,197	7,46,329	12,50,823	2,85,967	23,23,114
	1914–15	43,864	7,99,870	28,10,257	2,59,425	31,35,143
	1910–11	43,847	7,74,143	16,46,990	7,63,440	31,16,310
	1911–12	..	2,05,444	3,48,543	59,435	4,13,380
North-West Frontier Province.	1912–13	..	2,01,540	1,11,116	90,661	3,93,317
	1913–14	..	1,54,011	2,86,765	87,168	5,44,939
	1914–15	..	2,05,401	2,84,704	58,423	5,47,189
	1910–11	..	2,55,910	2,55,251	76,227	5,77,488
	1911–12	4,324	30,541	17,000	22,466	84,332
Coorg	1912–13	1,951	30,998	7,000	31,703	71,652
	1913–14	1,576	31,231	43,000	31,188	1,16,777
	1914–15	6,301	30,916*	16,821	40,230	92,290
	1910–11	5,414	31,269	14,000	31,996	84,645
	1911–12	Formed part of the Punjab. Delhi was created as a separate Province from 1st October 1912.				
	1912–13					
	1913–14					
Delhi	1914–15	..	29,471	29,214	15,866	73,551
	1910–11	..	33,233	..‡	30,607	63,840

* There are no District or Local Boards in Burma.

† In Assam the income is derived by Local Boards mainly according to District Boards in other Provinces.

‡ Figures not shown in these years.

Note.—The "Annual recurring grants" made by the Government of India in 1915, were:—

Madras 14 lakhs; Bombay 7 lakhs; Bengal 12·50 lakhs; United Provinces 8 lakhs; Punjab 6·50 lakhs; Burma 4·50 lakhs; Central Provinces 4 lakhs; Assam 1·50 lakhs; North-West Frontier Province Rs. 42,000; Ajmer-Merwara Rs. 4,000; and Coorg Rs. 3,000.

APPENDIX C.

[Referred to in answer to Question No. 3.]

STATEMENT showing the total number of emigrants (excluding children) who proceeded under indenture to Trinidad, British Guiana, Jamaica, Fiji and Surinam during the six years 1910–15.

Year.	Trinidad.	British Guiana.	Jamaica.	Fiji.	Surinam.
1910	1,939	1,613	..	3,570	..
1911	2,335	1,964	775	3,939	..
1912	2,523	1,234	1,559	3,992	1,681
1913	1,341	1,268	775	3,931	1,677
1914	396	735	..	2,148	662
1915	649	1,084	..	2,289	..

The above figures include children between the ages of 12 and 14 from the Port of Calcutta, as the reports received from the Government of Bengal do not distinguish statutory adults (*i.e.*, persons over 15 years of age), from non-adults.

APPENDIX D.

[Referred to in answer to Question No. 3.]

STATEMENT showing the total number of emigrants (including children) who proceeded under indenture to Trinidad, British Guiana, Jamaica, Fiji and Surinam, during the six years 1910–15

Year	Trinidad	British Guiana.	Jamaica.	Fiji.	Surinam.
1910	2,480	1,816	..	3,845	..
1911	2,587	2,120	816	4,264	..
1912	2,657	2,382	1,637	3,575	1,719
1913	1,230	1,340	814	3,222	1,773
1914	413	806	..	1,975	748
1915	682	1,185	..	2,009	..

APPENDIX E

[Referred to in answer to Question No. 3.]

STATEMENT showing the number of time-expired emigrants who returned from the Colonies during the five years 1911–12 to 1915–16. The figures (which exclude children) represent the number of those who received free or assisted passages.

Year.	Trinidad.	British Guiana.	Jamaica.	Fiji.	Surinam.
1911–1912	332	467	..	337	100
1912–1913	270	418	160	208	..
1913–1914	403	341	..	368	*250
1914–1915	NIL (owing to the "Empire's" activities, there was no return ship in this year).	412	..	216	4
1915–1916	*324	..	103	Report giving information not yet received.	..

*Includes non-immigrants and also rejected immigrants and others

APPENDIX F.

[Referred to in answer to Question No. 4.]

STATEMENT showing expenditure incurred by Government on primary schools, after excluding that on buildings, equipment, training and inspection.

Province	1909-10.	1910-11.	1911-12.	1912-13.	1913-14.	1914-15.	1915-16
	Rs.	Rs.	Rs.	Rs.	Rs	Rs	Rs.
Madras	16,70,032	11,85,310	12,90,102	16,31,705	17,14,080	20,00,340	20,17,596
Bombay	18,96,276	20,17,268	22,53,360	26,75,320	30,26,311	33,00,607	33,47,821
Bengal	3,64,319	3,56,791	2,41,528	3,22,833	2,95,950	6,22,046	5,71,287
United Provinces ..	57,470	60,398	49,846	46,140	40,210	47,800	62,065	
Punjab . ..	35,945	33,409	31,272	35,710	34,747	28,420	32,554
Burma	2,04,701	1,79,410	1,54,478	1,93,064	2,15,893	2,47,873	2,36,115
Bihar and Orissa ..			1,90,473	2,05,705	2,37,794	2,66,823	2,81,990
Central Provinces and Berar.	1,55,610	1,54,197	1,27,425	1,26,599	1,09,961	1,30,307	1,47,013
Assam	1,07,884 (Eastern Bengal and Assam)	1,11,052 (Eastern Bengal and Assam)	41 335	37,649	39,309	56,244	67,827
North-West Frontier Province.	1,541	1 270	1,403	1,370	960	963	1,088
Coorg	6,052	9 516	9,547	13,534	18,033	20,470	23,173
Delhi	..	..	..	1,683	1,503	2,482	1,458
Total ..	39,24,823	40,92,097	45,25,767	51,93,944	57,66,560	69,44,283	69,14,956

These figures do not include all the grants made by Local Governments to local bodies for the purpose of primary education and they do not include the sums spent upon primary education in secondary and other kinds of institutions.

The Council met at the Council Chamber, Imperial Secretariat, Delhi, on Wednesday, the 21st March 1917.

PRESENT:

The Hon'ble Mr G. R. LOWNDES, *Vice-President, Presiding*, and 8u Members, of whom 5d were Additional Members.

QUESTIONS AND ANSWERS

The Hon'ble Mr. KAMINI KUMAR CHANDA asked:—

1. "(1) Will the Government be pleased to state what is the present position as regards the question of the separation of judicial and executive functions?

(2) Has any advance been made towards the carrying out of the scheme since the announcement by Sir Harvey Adamson in this Council on the 27th March, 1908, of the decision of the Government of India 'to advance cautiously and tentatively towards the separation of judicial and executive functions'?

(3) Is there any reasonable probability of carrying out the scheme in the near future, in some Provinces at least?"

The Hon'ble Sir REGINALD CRADDOCK replied:—

"The answer to (2) and (3) is in the negative.

The Government of India have been in correspondence with the Secretary of State, who has decided that the present state of Bengal makes it entirely unsuitable for any experiment of the kind mentioned, and that as the question is highly controversial, all further consideration of the subject must be postponed until after the war."

The Hon'ble Mr. KAMINI KUMAR CHANDA asked —

2. "(*a*) Has the attention of Government been called to the resolutions passed at the last Annual Session of the All-India Moslem League and the National Congress on the working of the Defence of India Act?

(*b*) Is the Government aware of any general feeling of uneasiness and anxiety among the people caused by the way in which the Defence of India Act is being applied, specially in Bengal?

(*c*) Is it a fact that no written charge is framed against parties proceeded against under the Act? If so, will the Government be pleased to consider the justice of directing that in all cases under the Act, definite charges in writing specifying, as far as practicable, the acts complained of, and such particulars as to the time and place of the alleged acts, as are sufficient to give the party reasonable notice of the matter he is accused of, be given to him and his written answer to the same, if he wishes to make any, be taken before final orders are passed?

(*d*) Will the Government be pleased to re-consider their decision against the formation of a small advisory mixed committee to advise the Government on all cases under the Act as regards the action to be taken?

"Having regard to the fact that this matter was fully gone into when the Hon'ble Mr. Dadabhoy moved his Resolution regarding the amendment of the rules under the Defence of India Act, 1915, and I moved an Amendment to that Resolution, I would ask your permission to withdraw this question."

The question was, by permission, withdrawn.

The Hon'ble Pandit MADAN MOHAN MALAVIYA asked:—

3 "With reference to the correspondence between the Government of India and the Secretary of State during 1882-1885 on the question of the permanent settlement of the land revenue, a portion of which was laid on the table on the 27th September 1916, will the Government be pleased to lay on the table the Despatch dated the 16th August, 1884, sent by the Government of India to the Secretary of State which is referred to in the correspondence published in September last?"

The Hon'ble Sir CLAUDE HILL replied:—

"A copy * of the Despatch asked for by the Hon'ble Member is laid on the table."

The Hon'ble Mr. BRIJENDRA NATH BASU asked:—

4 "(*a*) Does not the Resolution of the Home Department No. 877-879, dated 5th July 1910, abolishing the system of competitive examination for clerical posts in the Secretariat provide for the maintenance of an approved list of candidates by the Home Department, and is such a list still maintained in the Home Department?

(*b*) If not, will Government be pleased to lay on the table the existing rules under which the recruitment of clerks in the Government of India Secretariat and attached offices is now made, and state the circumstances that led to the abolition of the list?

(*c*) Will Government be pleased to state the number of appointments made year by year since the discontinuance of the competitive examination for clerical posts in the Secretariat and attached offices, and specify how many of them were from registered candidates?

(*d*) Do not the rules appended to the Resolution referred to state that 'the minimum educational qualifications required of candidates for the first division will be, in the case of

* Vide Appendix A.

Europeans, a pass by the Cambridge Senior Local, or the High School examination or Matriculation examination of a University, and in the case of Indians a University Degree'? If so, will Government be pleased to state the reasons why a differentiation has been made in the matter of educational qualifications between Indians and Anglo-Indians?

(c) Will Government be pleased to state the total number of clerical appointments of all grades (excluding Registrars and Superintendents) in the different Departments of the Government of India Secretariat and attached offices at the end of February 1917?

(d) Will Government be pleased to lay on the table a statement showing, year by year, the number of appointments made to each division (first and second) of the service during the six years preceding the abolition of the competitive examination and also during the six years after the abolition, classifying the appointments into the following classes:—(i) Indians of unmixed descent and (ii) Anglo-Indians?

(e) Will Government be pleased to lay on the table a statement showing the total number of Registrars and Superintendents in the Government of India Secretariat and attached offices, and state how many of them are Indians and how many Anglo-Indians?"

The Hon'ble Sir REGINALD CRADOCK replied:—

"The information required by the Hon'ble Member will be collected, and a reply laid on the table at the next Simla Session."

The Hon'ble Mr. BHUPENDRA NATH BASU asked:—

5. "(a) Will Government be pleased to state the total number of gazetted appointments above the rank of Registrar in the Government of India Secretariat and attached offices classifying the appointments into the following classes:—(i) those carrying salaries of Rs. 2,000 and more, and (ii) those carrying salaries below Rs. 2,000 and specify the number of such appointments held by Indians?

(b) Will Government be pleased to supply similar information in regard to the different Provinces and Administrations?"

The Hon'ble Sir REGINALD CRADOCK replied:—

"(a) The information will be collected and laid on the table in due course.

(b) Government would prefer that the information desired should be elicited by questions addressed to the Local Governments who are responsible for the appointments in question."

The Hon'ble Mr. BHUPENDRA NATH BASU asked —

6. "(1) Will the Government be pleased to state the number of persons interned under the Defence of India Act, 1915 up to 31st of January 1917 in the different provinces of India?

(2) Will the Government be pleased to state how many of these persons have been dealt with after internment under the Regulations, namely, Bengal Regulation III of 1818, Madras Regulation II of 1819, and Bombay Regulation VIII of 1818?

(3) Will the Government be pleased to state how many of these persons were placed on their trial before special tribunals or before the ordinary Courts, and whether after they were acquitted or discharged any of them were interned under the Defence of India Act? If so how many?

(4) Will the Government be pleased to state what provision is made for the persons interned and for their families? Are the interned persons allowed the use of servants and cooks? If so, in how many cases?

(5) Are the reports on which persons are being interned submitted to any independent scrutiny, namely, of persons not in the employ of Government?

(6) Are interned persons allowed to be visited by their relatives or lawyers? If so, what are the facilities offered for such interviews?

(7) Is formal intimation given to the families of interned persons as to their place of internment? If so, how long after the internment?

(8) Are the families of interned persons notified as to the change of their place of internment?

(9) Are interned persons allowed to be visited by members of their family or lawyers before they are interrogated by the police?

(10) Are interned persons allowed to make statements or confessions before police officers in the absence of any Magistrate?

(11) Are interned persons ever placed before Magistrates before or at the time they are required to make any statement?

(12) Is it a fact that some interned persons were handcuffed and put in prison dress?

(13) Is the Government aware that there is a widespread belief in the country that interned persons are being subjected to torture?

(14) Is there any arrangement for non-official visitors visiting the interned persons as in the case of ordinary prisoners in jail? If so, at what intervals are they visited by such visitors?

(15) Is there any provision for the attendance of medical men upon interned persons? If so, at what intervals are interned persons visited by medical men?

(16) Is any statement in writing made over to interned persons stating the charges upon which they have been interned? If so, in how many instances have such statements in writing been made over to interned persons?

(17) Are interned persons induced, required or compelled to submit any written explanation in reference to these statements?

(18) In how many instances have interned persons submitted such written explanations?

(19) Who are the persons who consider these explanations—are they the same officers on whose advice internments were ordered?

(20) Is there any independent committee, as under the Defence of the Realm Act in the United Kingdom in which is included a Judge of the High Court, to consider and decide upon the explanations submitted by the interned persons?

(21) Are interned persons allowed to consult any lawyers before submitting their explanations? If so, how?

(22) In how many cases were interned persons allowed to consult lawyers or relatives before being called upon to make any statement?

(23) What are the opportunities or facilities offered to interned persons for obtaining legal advice?

(24) What are the differentiating circumstances which lead Government to deal with some persons under the old Regulations and with others under the Defence of India Act, 1915?

(25) Is there any difference in the treatment between those dealt with under the Regulations and those under the Defence of India Act? If so, what?

(26) Is the Government aware that there is a widespread feeling of alarm in Bengal in regard to the daily growing list of internments and deportations, and that no explanation is vouchsafed to the public as to such internments and deportations?"

The Hon'ble Sir REGINALD CRADDOCK replied :—

"(1), (2) and (3) A statement * is laid on the table containing the information asked for by the Hon'ble Member.

(18) The Government of India are not aware of any such belief and do not think it can really exist. Petitions have been received recently from four persons, at first restrained under the Defence of India Rules and subsequently interned under Regulation III of 1818, alleging torture at the hands of the police, but their allegations have, after full and searching inquiry, been proved to be entirely false and groundless.

(24) and (25) A large number of persons concerned in secret revolutionary organisations have been dealt with by the Government of Bengal under the Defence of India Act, and among them a certain number of the more dangerous character have been dealt with under Regulation III of 1818. These are confined as prisoners. The movements of the remainder are restricted to local areas specified in each case.

(26) Government have noticed statements to this sense in the press, but it is hardly correct to say that no explanation has been vouchsafed to the public in view of the very full statements made by His Excellency the Governor of Bengal on three occasions in the past year

As regards the remaining questions the responsibility for the detailed administration of Rule III of the Defence of India (Consolidation) Rules rests primarily with the various Local Governments; the Government of India have not all the information requisite for answering them and would prefer that they should be put in the Councils of the Local Governments concerned."

The Hon'ble Honorary Captain AJAB KHAN, Sardar Bahadur, asked :—

7. "(a) Is it a fact that no Indian regiment composed of Hindus, Sikhs and Mussalmans is entitled to the employment of two Government paid priests only and that the third priest is paid by the class concerned?

(b) If so, will Government be pleased to consider the advisability of providing a priest for each class?"

His Excellency the COMMANDER-IN-CHIEF in India replied :—

"(a) The answer is in the affirmative.

(b) The question is one which cannot be taken up now, but the proposal will receive consideration."

BUDGET FOR 1917-18.

The Hon'ble Sir WILLIAM MEYER :—"I rise to present the Budget of the Government of India for 1917-18. The preliminary estimates which I had before the Council on the 1st March have been revised in the light of our latest information. The Financial Secretary's Explanatory Memorandum has also been checked and brought up-to-date

"The final figures of the Revised Estimate for 1916-17 and of the Budget Estimate for 1917-18 are given in the separate formal statements. The broad results of the revenue account are brought out in the table below in which I have also shown in brackets, for convenience of comparison, the figures (now superseded) which were given in the corresponding table appearing in paragraph 70 of my speech introducing the Financial Statement.

[In millions of pounds.]

	Budget, 1916-17			Revised, 1916-17.			Budget, 1917-18		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
Revenue ..	52·915	37·003	89·918	54·658 (54·658)	37·808 (37·041)	92·774 (91·699)	53·420 (53·420)	38·451 (38·451)	91·871 (91·871)
Expenditure	53·089	39·014	92·103	54·819 (55·035)	39·178 (39·393)	93·997 (94·428)	56·284 (56·433)	39·610 (39·896)	95·894 (96·329)
Surplus (+) or deficit (−).	+ ·176	− ·358	− ·185	+ 3·159 (+ 3·623)	+ 1·367 (+ 1·648)	+ 4·526 (+ 5·271)	− ·236 (+ ·130)	− ·091 (− ·096)	− ·023 (+ ·034)

* *Vide* Appendix B.

"The effect of our corrections in the Revised Estimate for the current year is to raise the Imperial surplus previously announced by £171,000 and the Provincial surplus by £46,000. On the Imperial side we have reduced the estimate for Railway gross receipts by £100,000 with reference to recent returns, but expect a counterbalancing saving under working expenses. The principal variation, however, which accounts for the entire improvement in the surplus is a reduction, expected at home, of £195,000 in the net expenditure under Military Services. The improvement in the Provincial surplus is due to some further saving in the anticipated expenditure under Civil Works.

"As regards the Budget of the next year, the net effect of the changes made is negligible, the Imperial surplus being now estimated at £130,000 as compared with £ 130,000 taken in the Financial Statement, while the small Provincial deficit of £ 93,000 remains unchanged.

"As I mentioned in paragraph 54 (7) of my speech on March 1st, we are allotting the profits on our wheat scheme, amounting in £158,000, to the Local Governments apart from a small sum reserved for expenditure under the orders of the Government of India. At the time the Financial Statement was introduced the allocation had not been settled, and the whole amount was, therefore, provisionally exhibited as Imperial expenditure under the Miscellaneous head. The Secretary of State has now approved our proposals for distributing the amount between the different provinces as announced in the Council a few days ago by my Honourable Colleague Sir Claude Hill. Accordingly the debit in the 'Miscellaneous' head has been excised, and the grants proposed—including the small Imperial portion, now appear on the Imperial side as transfers from Imperial to Provincial, while on the Provincial side a corresponding receipt is shown under the transfer head and the equivalent expenditure under the head 'Agriculture.'

"Turning to Ways and Means, we have made two important changes. In the first place, instead of providing for the whole of our war loan receipts—provisionally taken at £10 million—in 1917–18, we are taking £ 8 million as likely to be received in the current year and £2 million next year. This raises our closing balance in India for 1916–17 but will not affect our expected closing balance on the 31st March 1918. Secondly, we have assumed that, in addition to the silver purchases for which we have previously made specific provision, the Secretary of State will buy some £2 million more in 1917–18. As we shall get a corresponding remittance on this side, this will not affect our total closing balances on the 31st March 1918, but will mean that we shall have £ 2 million more in India than would otherwise have been expected and the Secretary of State £ 2 million less at home. I will allude again presently to both these points, but mention them now in order to clear the ground.

"Coming then to the Revised Estimate for the current year, we expect that, apart from the war loan receipts just referred to, our aggregate closing balances on the 31st of this month will be about £ 600,000 less than was assumed in the Financial Statement. This deterioration is distributed almost equally between India, where it is the net result of a number of minor variations, and England where the fluctuations are somewhat more important. Thus the Secretary of State now expects to recover £1½ million less of war expenditure in the current year, and a correspondingly larger amount in 1917–18. On the other hand, he puts the payments for his purchases of silver at about £¼ million less, providing for this amount in 1917–18 instead as already stated, anticipates about £200,000 less of military expenditure as well as smaller outgoings under other heads.

"As regards the coming year, we anticipate that our total closing balance on the 31st March 1918 will be £17½ million, or about £¼ million better than was assumed in the Financial Statement. But for the special purchases of silver already mentioned, this would have represented a deterioration of £1½ million in our Indian balances counterbalanced by an improvement of rounded £2 million in the home balances. The reduction in our resources here is due to an increase in the estimate of our remittances to East Africa. These form part of the heavy recoverable war expenditure with which I dealt so fully in introducing the Financial Statement. A correspondingly larger recovery in London, together with certain other improvements on the English side this year and next, account for the larger balances which the Secretary of State now expects to hold.

"As the Council will remember, we provided in the Financial Statement for a closing balance in India on the 31st March next of £11½ million which is slightly below the standard at which we have by aim and a further charge of £1½ million, owing to the increase in recoverable war expenditure, would reduce our balances to an inconvenient extent. For this reason we have now assumed that the Secretary of State will purchase at least £2 million worth of silver in 1917–18, in addition to the item of £¼ million to which reference has already been made. Our closing balances as a whole are expected to be ample, and this arrangement effects a proper distribution as between England and India. It is closely parallel in fact to the normal arrangement by which the particular figure which we take in our budget as the estimate for the Secretary of state's Council sales is determined not by our anticipations of the probable drain thereof, but by the transfer required to effect a proper distribution of our balances. Our decision, therefore, in regard to the actual amount of silver which we shall ultimately purchase is in no way limited, and in this I need not repeat what I said in paragraph 75 of my speech introducing the Financial Statement. Also, as this entry for the purchase of silver is a mere adjusting figure, we have not augmented the estimates by making corresponding provision at the other end in respect of profits on coinage or mint receipts.

"As regards the Indian War Loan, the entire proceeds of this large financial operation mainly appertain to the coming financial year, and there would have been some convenience if they could have been so known. As, however, the loan has been opened a fortnight before that

year commences, and is meeting with an immediate and exceedingly gratifying response, so that not merely applications but actual cash payments have come in on a large scale, we must of course exhibit such payments as debt raised in the current year. On the opening day the loan payments amounted to as much as £90 1,000 out of about £1 million subscribed, and we are not, I hope, unduly sanguine in assuming as we have done that by the 31st March we shall already have obtained some £3 million out of the total of £10 million which the loan is assumed to yield. I need hardly say that in adhering for the time being to the latter figure I do not wish it to be taken as my personal opinion, or that of the Government of India, that we may not hope for considerably more. The favourable reception of our loan proposals, and the energy and enthusiasm with which they are being taken up by so many patriotic helpers all over the country, do much to encourage such a hope; and as the Council are well aware, we shall only be too gratified to be able to hand over a far larger sum to His Majesty's Government. Our Ways and Means estimates, however, are drawn up largely with the object of enabling us to see how far we can meet all demands upon us in a period of special difficulty, and the figure £10 million really represents the minimum amount which is required with reference to our war expenditure in India rather than any definite forecast (which it would be idle to attempt at present) of the full amount which we may hope for.

"While referring to this question of the probable yield of the loan, I may mention one particular direction in which there is undoubtedly a clear possibility of our provisional estimate being exceeded. In our Ways and Means forecast we have assumed that the Savings Bank deposits of the period will accrue to much the same extent as it we had been floating an ordinary loan with the usual post office section, but with no extraordinary attractions. In effect, therefore, our estimate of a £10 million yield is exclusive of any sum which we may nominally obtain by transfer from Savings Bank deposits to post office cash certificates. But the more widely the advantages of these certificates become appreciated, the more likely it will be that the Savings Bank investor will place his money in this new form rather than as a bank deposit earning only 3 per cent. It is quite possible, therefore, that there may be a large transfer to the cash certificate form. This will not affect our resources in India, though it will of course entail a larger payment to His Majesty's Government at home. On the whole, therefore, we have thought it better to estimate for savings bank deposits on normal lines, as above explained, rather than to make some purely speculative estimate of the extent to which this process of transfer will proceed."

INDIAN REGISTRATION (AMENDMENT) BILL.

THE HON'BLE PANDIT MADAN MOHAN MALAVIYA:—"Sir, I beg leave to present the Report of the Select Committee on the Bill further to amend the Indian Registration Act, 1908, and to move that the Bill be republished. The Council will remember that this Bill was introduced in order to save certain documents from being adversely affected by the decision of their Lordships of the Privy Council in the case of Jamba Prasad v. Muhammad Aftab Ali Khan, which is reported in I.L.R., 37 All., 49. That decision rendered registration invalid in respect of certain documents which had been presented for registration by the Agent of a party claiming under a document, if the agent was not authorised in the manner provided by section 33 of the Indian Registration Act, 1908, though he may have been accompanied at the time of presentation by the executant. After considering the opinions which had been received from various Governments, public bodies and individuals, the Select Committee arrived at the conclusion that the most suitable form of relief to grant in cases where a document had been improperly accepted for registration was to allow the document to be registered over again within four months from the discovery of the mistake, or in cases where the mistake could have been discovered before the passing of the Bill, within three months from the date when the Bill may become law. It was thought that there should be a permanent provision in the Act to this effect so that it could be taken advantage of in case similar mistakes were made in the future. This would bring relief to persons in the case of documents which have not yet been brought before a Court of Justice and on the validity of which judgment has not yet been passed. But it was probable that since the decision of the Privy Council referred to above, many suits had been dismissed by reason of similar mistakes in registration offices in the United Provinces; and I suggested that to prevent injustice in those cases also, a provision should be incorporated in the Act, to the effect that 'where any claim has been wholly or in part dismissed, rejected or withdrawn after the 25th day of November, 1914, and before the commencement of the Indian Registration (Amendment) Act, in a Court of first instance or of revision or of appeal, by reason only of the fact that a document was presented for registration under any enactment in force by an agent not duly authorised by power of attorney under the provisions of such enactment, the case may, if the dismissal, rejection or withdrawal has had the effect of invalidating in whole or in part the said document as between persons claiming or liable thereunder, be restored on review in the manner provided by the Code of Civil Procedure, 1908, for review of judgments on application in writing made within six months from the commencement of the said Act; and on such restoration the provisions of sub-section (1) shall apply to the said document, provided that no transfer of property to which such document relates or any portion thereof made for value between the date of such dismissal and the commencement of this Act shall be prejudicially affected by such restoration.' With this important safeguard against any injustice being done in cases of *bona fide* transfer for value, a section like this was, in my opinion, necessary to secure relief in cases where no third interests had been created, where the property in respect of which registration had been effected, was still held by the person or persons who had borrowed the money, where by a mere mistake in registration the debtor was being enabled to deprive his

creditor of his rightful due. The Committee, however, had no information as to the number of cases which might be involved and as to the desirability of re-opening proceedings in them; and as it had no reason to believe on the materials before it that such cases had occurred in other provinces, the Committee thought that it might appropriately be left to the United Provinces themselves to deal with this question, and they were unwilling to recommend that any provision should be made in the present Bill to deal with them. The Committee were of opinion that the Bill has been so altered as to require re-publication, and they have recommended accordingly that it should be re-published. I hope that when the Bill is re-published, the United Provinces Government and others interested in the matter will bring it to the notice of Government if the number of cases in which relief ought to be given with retrospective effect is such as to justify the enactment of a provision such as I have suggested in the second section. In that case I am sure that the Government will be willing to take the matter into further consideration. Beyond that it is not possible to say at present. But the re-publication of the Bill will leave the matter in such a condition that if there is necessity for retrospective relief in a number of cases, the matter can be reconsidered. I lay the Report on the table."

The motion was put and agreed to.

RESOLUTION *RE* BOYSCOUT MOVEMENT AMONG INDIAN STUDENTS.

The Hon'ble Rao Bahadur B. N. Sarma:—"Sir, it is with great pleasure that I rise to move the following Resolution:—

'This Council recommends to the Governor General in Council the urgent desirability of encouraging the boyscout movement among Indian students.'

"In rising to move this Resolution, I have every confidence that I shall be able to secure the support of the Council, because I am dealing here with a subject which would be uppermost in the minds of all thoughtful men as to the Ways and Means of inculcating in the young and impressionable minds ideas of fealty and loyalty to the throne under whose benign protection orderly progress is being evolved, a love of country and the Empire to which we belong, and of curing the defects in temperamental and environmental characteristics peculiar to Indian students; and the boyscout movement is eminently calculated to attain these objects. I have brought in this Resolution chiefly with the object of impressing upon the public and the Government the desirability of taking active steps to instil in young minds ideas of fealty. We have been asking for a rapid advancement in educational progress in all its forms and all its stages, and we have been complaining that the progress has not been sufficiently rapid and that it has been halting. It may be that we are right or it may be that we are wrong; but that is the feeling of the vast population of the Indian public. It would, however, be idle to shut our eyes to the fact that it would be futile to expect Government to put their heart into the business so long as there is a latent fear, an unacknowledged suspicion, that the young men trained under our educational system may not be or have not been imbibing that enthusiasm for King and Crown which they ought to manifest in all their every-day dealings. Luckily for us the war has dispelled many a suspicion in this direction. It has proved unmistakeably that there are among His Majesty's loyal subjects no body of men more loyal than the educated Indian public. But it is desirable that even the few exceptions that could be noted against this general statement should not be made to occur; and I believe that if the boyscout movement could be made to spread in India and young men and boys are taught to respect their Sovereign and to respect the Sovereign's officers, to respect orderly progress, the results would be of a very desirable character. Hitherto it must be admitted that the Government of India have not tapped certain resources for obvious reasons. There is not the slightest doubt that Raja Bhakthi is part and parcel of the Indian being from long ages of tradition and practice, and the fact that in the Native States of India the people revere their sovereigns—happily most of these sovereigns do deserve the confidence, though unfortunately there may be here and there an exception—the very fact that in Native States sovereigns are revered in that particular manner shows that the Indian people have got Raja Bhakthi in them, even perhaps to a fault. The question is whether it would not be possible to tap that source, and I thought that it might be done and could be done by the spread of the boyscout movement. Every day wherever this organisation may meet boys should be asked to salute the national flag, the flag of the Empire, and they are taught to revere it, to respect it and love it, and to look upon it as their own. I desire in this connection to be permitted to make a suggestion, namely, that the Imperial flag and the flag of India may be coupled together, so that they may be an object lesson of the desirability of the essential and permanent union of the two and of the love and regard which they should and would inspire in young minds.

"It must be confessed that as things are, our education has been defective, there is not that glowing enthusiasm that ought to exist in subjects connected with the Empire. I am sure, that if the training were of a different character the results would be different. Unhappily, there has been for some time past a distinction, I do not say it is intentional, but there has been a distinction in this respect between the Indian and British lads; the Indian lad perceives it and is irritated by it; I am sure that Government will do all that lies in their power to efface that impression and to show that there is absolutely no foundation for the distinction, and that in this respect they and we are striving after the same object, namely, the defence and consolidation of the Empire. Another object which it is desirable to encourage among our students is the idea of patriotism, a love for the country and for the Empire. We have many virtues, but it must be confessed that these ideas have latterly, at any rate fallen, into disrepute and require resuscitation and encouragement. Now we do not want patriotism of a narrow order, pseudo-patriotism which sails in many forms under numerous disguises and devices; what we want is the

genuine article which can make young men enthusiastic, eager and ready to suffer and die for their country and their Empire. This is the sort of patriotism, imperial patriotism, that should be stimulated. The boyscout movement has for its motto :—' Country first, self second ; Be prepared ' Thus movement is eminently calculated to promote discipline among students. I do not believe that there is in the world another body of men who will take more kindly to discipline than the Indian students ; their observances and the ceremonials which have been enjoined by the Shastras, by their religion and practice, when correctly understood, are observances which are intended to promote self-discipline of a very high order. But communal disciplinary habits are in some respects somewhat novel to them ; that is a reason why the Indian students have been strangely misunderstood, and are considered to revel in acts of insubordination This movement if properly guided is sure to check such tendencies, if any, and to promote discipline and love for order and good government. The training this movement gives, divides itself into four heads :—(1) individual character training—training in resourcefulness, observation and self-reliance, in order that students may gain the badge ; (2) training in handicrafts or hobbies, which may help a boy in life, for which Proficiency badges are given ; (3) training for service for the State, such as fire-brigade, ambulance, missioner, sailor, life-saving or other collective public duty ; and (4) training in physical health, by encouraging the boy to take plenty of exercise and to look after his body This is an excellent summary of groups, methods and qualities required to be developed It must be confessed that we may be looking for some of the qualities referred to No country, no people can be too resourceful or self-reliant, or can cultivate the habit of observation sufficiently. Scientific development rests upon young men learning to observe and to note. I have heard many a Government servant deplore that he will have nothing to do when he retires from service ; accustomed to hard work he does not know what to do after retirement ; many old men die because they have nothing to do, and their lives may have been prolonged had they remained in harness. I think cultivation of hobbies would be of considerable use in the development of national character. Then there is the service for the State, such as fire-brigade, etc., these are communal collective public duties and are also somewhat new in this country. This is culture which needs development Unfortunately philosophic injunctions which discourage undue care of the frail human system have been woefully misunderstood, and the result has been physical deterioration I lay particular stress upon the outdoor life and campaigning exercises which are the peculiar characteristics of the boyscout movement, and if they are adopted in this country, I have not the slightest hesitation in saying that our education will be complete—it will not be one-sided and will not fit us merely for the avocations of clerks and lawyers, etc ,—we will be better fitted for every walk of life if some of this training which is a characteristic feature of the boyscout movement is also added to the training which is ordinarily given in our public and private schools. A good deal has been done and is being done in the direction of social service by various associations, and I need not enlarge upon that. Young men are being drawn into these social service groups which promote functions which the boyscout movement encourages and therefore fitly falls within another category that deserves encouragement. The motto which the boyscout places before himself is admirably fitted for the development of a sense of honour, of respect for one's plighted word, that is a sentiment that deserves encouragement. I have been told that in regard to the supervision of workmen very great difficulty has been found as the men would not work unless under the immediate eye of their master If there is a development of the sense of social honour, of the honour of keeping a man's word, I think many of these difficulties would disappear There are other branches of the social law :—to be useful and to help others, to be a friend to all and a brother to every other scout ; to be courteous ; chivalrous ; thrifty ; clean of thought, word and deed ; obedient to parents, scouts and masters without question, also to other authorities : these are admirable objects which nobody can dispute and are part of the scouts' law, and therefore I have not the slightest hesitation in expressing the hope that the Government and the Council will see their way to accepting this resolution. I fully realise that, unless we can get competent and good scout masters of very high character, the movement may degenerate into something unwholesome, and consequently the progress we can make in this direction would be slow in the beginning, and it would depend largely upon the number of good and efficient scout masters we can secure. There is not the slightest doubt about the movement itself appealing to the imagination, to the sentiment and loyalty of the students themselves. It has done so all over the world ; it is doing so in India ; there can be no difficulty in that respect, but the only difficulty might be in the securing of good scout masters. After the war there may not be the same difficulty as there is now, and if in the training schools the teachers are taught to become scout masters, if they are enabled to qualify themselves as good scout masters, this difficulty may be obviated. But I think, Sir, that something practical should be done immediately to show the sympathy of the Government with this movement, and there is absolutely nothing in it which need deter any person, high or low, from joining it. I know that the Governors of some provinces have expressed their sympathy with it. I know a resolution on this subject has been accepted in one Council, but it is absolutely necessary that the Government of India should inform the public that the movement has its approval, and they should do something to actively encourage it according as opportunities may offer. I trust that these scout masters, wherever there are such masters, should be encouraged to take Indian boys also under their control and teach them if they can find time. It would be a very good thing if there could be a combination of Indians and Europeans for this purpose so as to promote the solidarity which we so ardently desire, but whether there is that combination or not, the time will surely come when that will be so, but until then I hope that Indians will find full encouragement at the hands of the Government of India and the Provincial Governments With those words, I commend this resolution to the Council."

The Hon'ble Pandit Madan Mohan Malaviya :—" Sir, I have great pleasure in supporting the resolution moved by my Hon'ble friend Mr. Sarma. The resolution has not been brought one day too soon. The desirability of encouraging the boy-scout movement hardly needs any stress now. It has been recognised in England and other civilized countries; it has also been recognised in India. In the case of European boys it is already in practice, and in the case of Indian boys too in several institutions in several provinces the movement is going on. But as my Hon'ble friend Mr. Sarma has pointed out, in some provinces the Government have resisted it, for instance, the Central Provinces Government have accepted a resolution in their Council in favour of this movement. But I agree with my friend that it will greatly help the movement and accelerate the progress of the movement if the Government of India will be pleased to pronounce their benediction upon it and to ask for efforts being made so far as Government institutions are concerned to promote this movement.

'I think, Sir, at this juncture a resolution of greater importance could hardly be laid before this Council. The Government have during the present Session recognised the need of calling upon Indians to enlist themselves in the service of the King-Emperor for the defence of the country. Now, Sir, the response to it, as we all hope, will be satisfactory, the signs hitherto are satisfactory, but I think in order that that response should now and hereafter be always absolutely satisfactory, it is essential that boys should be taken in hand early and patriotism should be inculcated in their minds while they are tender and impressionable. They should be taught that it is their duty to serve their country, they should be taught to be ready to lay down their lives for the defence of the country in which they live and work and in which they enjoy the many advantages which they do enjoy in their lives. At present instruction in patriotism is not systematically given in our schools and colleges to the extent which we all desire to give. In England, in America and in other advanced countries, it has long been recognised that there is nothing greater for a boy than that he should be inculcated with patriotic sentiments in early age. But here owing to the peculiar situation in which we are placed, owing to the unfortunate feeling of mistrust which arises from the existing system of administration, there has been a great difficulty in our way which ought to be avoided and which I do not see any difficulty in avoiding if the problem is tackled in the right spirit. Now, Sir, we all desire, every sensible man in the country desires, that Indians should be whole-hearted in their loyalty to their King-Emperor. That sentiment is worth nursing, it will be worth the time and attention of the educationists and others interested in the student world to take some pains to see that boys grow up with that sentiment, and that they should be prepared to do what they may be called upon to do in order to prove their sentiment. The boy-scout movement admirably offers the means of doing this, because the very first thing that the boys will have to be taught will be patriotism.

'The other advantages to which my friend has referred hardly need dilating upon. But I fear that among my own people the importance of the far-reaching results of this movement are not sufficiently appreciated, and I would therefore draw their attention to the physical and to the moral advantages which would accrue from this movement. It is a matter of great pity that we find our boys even in towns and cities wanting in resourcefulness, unable to help themselves, much less to help others on critical occasions. We have to take pains to adopt some means by which their resourcefulness and their self-reliance would be developed in them. The boy-scout movement offers such a means.

'Then, again, in the matter of physical culture, though the Government have recognised the necessity of attaching importance upon having sports and games in schools, the physique of the Indian boys is not half as good as it should be, and it is desirable that, apart from the instruction from the teacher, apart from the fear of their falling under the wrath of the teacher, there should be an encouragement of a more liberal character offered to the boys in order that they should develop their physique. That will be achieved when he moves among his own fellow students when he will be put to shame if he is poor in physique and has to suffer some punishment when he is not able to run with his fellows, when he is not able to work with his fellows as he ought to. Physical culture which Government have been insisting upon must therefore receive very great impetus if the boy-scout movement is developed.

'As regards the moral advantages I submit, Sir, that apart from all the lessons which the boys learn from their moral lesson books, the boys-scout movement is likely to build up the moral character of the boy in a much more effective manner. It will teach him in the first instance obedience and loyalty to the King-Emperor, it will teach him respect for the law, it will teach him to obey his parents it will teach him to obey his teachers, it will teach him discipline, and discipline will be good for him not only in his school days, but it will be good for him in all his life. Above all things, it will teach him to value that sense of honour which makes a man an honourable man. I need hardly dilate upon this matter to the extent that I should have liked to, but I do think that in this country where we have so many evils arising from the fact that the general mass of the population is illiterate being steeped in ignorance and therefore being liable to temptation, I do think that the encouragement of the boy-scout movement and its extension among all sections and all classes of the community will be the greatest moral lever to use for lifting up the character of the whole population, for transforming the character of the whole population. The village *patwari*, the police constable, the Indian school master, the Indian police assistant, all will be the better if they come from among the boys who have been boy-scouts and who have known what a scout's honour means, because in that case he will know that to be put on his honour is to be put upon a test, is to be relied upon as a person who will carry out what he has promised to do. All complaints about petty officials tyrannising over our people and trying to benefit themselves at the expense of their fellow-men who are placed at a

less advantage than they are, will, I hope, disappear, because the boy who has been among the scouts, who has borne the badge of the boyscout, will know to despise everything that is mean and unworthy of himself and of his fellow men. Therefore, Sir, look at it in whatever way you like, I think this movement is calculated to lift the population, the general population, very much more in the moral plane too. Then we have the fact that in this country the general mass of the people are at present in need of much help. Move in a city, move in a village, move in the midst of the people when there is a big *mela* or procession, or gathering on the occasions of pilgrimages, whether they be in Calcutta, at Hardwar or Allahabad, and you are face to face with the extreme want of resourcefulness among the general mass of the people. Already where such movements have been organised, their magnificent effects have been noted upon and spoken of with great gratitude. At the recent Kumbha mela at Hardwar the members of the Prayag Seva Samiti, and the Marwari Samiti headed by my friend Pandit Hridaynath Kunzru, of the Servants of India Society organised a band of volunteers to help the pilgrims, and the help they rendered was of immense value. They worked as no soldiers could work, as no paid servants could work. From morning till evening they were at their duty, trying to find out a lost child, trying to find out a lost companion, rendering help in removing those who fell in the rush that took place when several persons were crushed to death, tracing out persons who had been lost, tracing some of them out in the midst of the heap of corpses that lay buried at one place in Hardwar, and doing it all for the love of the thing, for the honour of the thing for the service of their fellow men. That was the response that students and youths gave to this appeal for service of their fellow men, and I assure you, Sir, I do not think that any appeal could create such feeling, such honourable feelings, such noble desires for service in the minds of our young men as that did. Now that happens only once in 12 years or once in several years. What we want is a living stream, a living channel, a living means, a living organisation through which we can reach the minds of our tender boys, and save them from going into the wrong path by putting them into the right track. If the boys are taken in hand at the age of 14, and if teachers recognise that it is as much their duty to organise the boyscouts movement, to put into the boy all that the scout's honour requires him to do, and to practise to do that, will be as much meritorious, if not more so, than to instruct them in their text-books. I venture to think that in the course of a few years the entire situation in the country would change. Some people have apprehended that there may be difficulty in finding teachers. I submit, Sir, that this is a field in which there would be no difficulty in finding teachers, because it should be the privilege of any man, any citizen, who may be called upon to help to train boyscouts, to give his time and his money to the service of his young friends and of the country and of the King, because as I have said, loyalty to the King, loyalty to the country, obedience to parents, respect for the law, respect for authority, will be among the prominent lessons which will be taught to the boyscouts. Therefore I think, Sir, that this is at least a proposition which will not tax the energies of the Military Department which is already very heavily taxed by the present war. And this is a matter in which I hope the Government will see their way to accept the Resolution and to give it their whole-hearted support, and call upon all officers of the Government throughout the country and all citizens who are interested in the present and future of our Empire to take up the movement in right earnest and to make it a success. We are face to face, Sir, with a situation which is developing and we do not know what turns it will take in the near future. We do not know how great will be the call upon the patriotism of Indians as it has been upon the patriotism of Englishmen, and we do not know how long this war will last, and we are not at all sure that, after the war, we shall be able to go to sleep, to rest and repose in the satisfaction that all powers of aggression and militarism had been buried for ever. I do apprehend that in the near future too it will be our duty to think of training our future citizen army to be ready to repel attack as the only condition of being able to live in peace. And if that is to be so, I cannot conceive of any movement which will better assure the success of a future citizen army than the training of our boys as boyscouts at present. For these reasons, Sir, I commend this Resolution to the consideration of the Government, and I hope it will receive their whole-hearted support."

The Hon'ble Mr. KAMINI KUMAR CHANDA:—"Sir, I wish to add a word to this. I humbly submit that the boyscout movement for Indian boys is almost a natural corollary to the recent change in the policy of Government for giving military training to Indians. What is the meaning of the recent Defence of India Force Act? It is simply this, that educated Indians who hitherto were not allowed to do so, are invited to volunteer for military service. Well, if that is so, then it follows, Sir, that the movement for boyscouts among Indian boys is a thing that ought to be encouraged by all means. What is a boyscout? He receives a training that will fit him to be better able to discharge his military duties under the recent legislation. The scout of today will surely be a volunteer tomorrow, and surely that cannot be a thing which the Government should discourage. To do so would incline people to think that Government did not sufficiently trust us. I submit, Sir, from this point of view this thing ought to receive all encouragement at the hands of Government.

"Then there is the further fact that there are already boyscout movements in this country among Europeans and Anglo-Indians. Will it be right to deny the same privilege to Indian boys? Such differential treatment will cause people to put an interpretation on it which ought not. I earnestly ask Government to consider this matter in this light. We fully believe, Sir, that this movement if allowed to develop, will certainly be a check and preventative against revolutionary activities of certain young men. It will certainly direct their energies into healthy channels. With these words, I support the Resolution."

The Hon'ble RAI Bahadur KRISHNA SAHAY:—"The Resolution which my friend the Hon'ble Mr. Sarma has placed before the Council is of very great importance to the rising generation of Indians. I do not propose to dwell on the political aspect of the question, to which reference has been made by the previous speaker so pointedly. I think it is scarcely necessary also to remind the Council that a regular course of training, systematised physical training, is likely to produce a very wholesome effect on the general education of our young men. It seems to me that the boyscout movement has taken its birth in this country in the natural course of events. It has caught the imagination of our young men and it is bound to grow as time goes on.

"It is the duty of the State no less than that of the individual or society to so regulate this movement as to make it productive of the best possible results to the country and to the Government. I support the Resolution."

The Hon'ble SIR C. SANKARAN NAIR:—"Sir, I accept this Resolution. Let me first refer to a mistake of my Hon'ble friend and of the Hon'ble Mr. Chanda. They said there was some difference between the treatment of Anglo-Indian boys and of Indian boys. The fact is this: the boyscout movement had its origin in England. It was introduced into India and it spread amongst Anglo-Indian boys under the auspices of the Boy-Scouts Association which has its headquarters in England and is a private body. The Government as such have nothing to do with it. They did not encourage or discourage the movement, and they did not interfere in the activities of the association, and they do not propose to. Certain Government officials no doubt have encouraged it, but, as I said, the Government as such had nothing to do with it. So far as this Indian boyscout movement is concerned, the Government are prepared to encourage it in India. They would only insist, however, on this, that the boyscout troops must be under the supervision and control of efficient scout masters. Such troops as are under the control of efficient scout masters will receive every encouragement and assistance from the Local Governments, and there is no objection to Government officials taking any part in the movement and encouraging or assisting it in any way. I am glad that my friend the Hon'ble Mr. Sarma has realised that the movement might develop on undesirable lines if it is not under the supervision of efficient scout masters. In the circular which the Government of India propose to issue to Local Governments they will draw attention to such dangers. I accept the Resolution."

The Hon'ble RAO BAHADUR B. N. SARMA:—"Sir, it only remains for me to thank the Government of India and the Hon'ble Sir Sankaran Nair for accepting the Resolution. I am sure the country will be deeply grateful to them."

The Resolution was adopted.

RESOLUTION *RE* READING OF SPEECHES IN COUNCIL

The Hon'ble Mr. D. E. WACHA to move the following Resolution:—

'This Council recommends to the Governor-General in Council that the rules relating to the discussion of all classes of business in the Council be so amended as to preclude the reading of speeches, except in the case of Members introducing a Bill or Resolution, or by special permission of the President.'

"Sir, strong as I am in my conviction in reference to this Resolution, I am sorry to say that under the earnest appeals made to me by my Hon'ble friends here, particularly the non-official Members, for the time being I will withdraw my Resolution. I beg leave to withdraw it. (Hear, hear.) The applause is good to hear, but it is just possible I may bring the motion again at a future date."

The Hon'ble the VICE-PRESIDENT:—"I understood the Hon'ble Member wishes to withdraw his resolution."

The Hon'ble Mr. D. E. WACHA:—"Yes, Sir."

The Hon'ble the VICE-PRESIDENT:—"The Hon'ble Member understands that will prevent other Members from speaking on it. I only think it fair to point that out after what occurred yesterday."

The Hon'ble Mr. D. E. WACHA:—"I understand that when I withdraw without making speech, other Members cannot make a speech."

The Hon'ble the VICE-PRESIDENT:—"Yes."

The Resolution was, by permission, withdrawn.

The Council adjourned till Friday, the 23rd instant, at 11 a.m.

DELHI,
The 27th March 1917.

A. P. MUDDIMAN,
Secy. to the Govt. of India, Legislative Dept.

APPENDIX A.

[*Referred to in answer to Question No.* 3.]

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

REVENUE No. 16 OF 1884.

To

THE RIGHT HONOURABLE THE EARL OF KIMBERLEY,
Her Majesty's Secretary of State for India

Simla, the 16th August 1884.

MY LORD,

In continuation of our despatch No. 14 of the 6th of November 1883, in which we communicated the general agreement of the Madras and Bombay Governments with the views of the Government of India respecting the assessment of land revenue, we have now the honour to submit for Your Lordship's consideration and instructions, the correspondence and papers which we have received from the North-Western Provinces Government on the same subject.

2. The question in a zemindari province presents, however, more difficulties than in a ryotwari province, where there is only one party to be dealt with. In our despatch of the 16th of October 1882, we anticipated that it would be difficult in the former to make any satisfactory settlement with zemindars, unless at the same time the position of the ryots was taken into consideration, but as your Lordship expressed a desire that the two questions should be kept apart, we laid, in addressing the North-Western Provinces Government, no stress upon this part of our original proposals. That Government has now criticised the whole scheme on the understanding that the tenant question is to be disconnected from it, and has, chiefly, we think, in consequence of the disconnection, been led to make alternative proposals, which fail to secure fully the objects we had in view. But we may at once say that the letter of Sir Alfred Lyall, who has given close consideration to the questions placed before him by the Government of India, must be regarded as a very valuable contribution towards the solution of the difficult problems involved in them, and that the criticisms contained in the papers which accompany his review, although displaying less comprehension of the objects of the policy advocated by the Government of India and Her Majesty's Secretary of State, yet include much valuable evidence, which is ably summarized and used in the letter from the Local Government.

3. The Lieutenant-Governor of the North-Western Provinces has been careful throughout his own review of the subject to bear in mind that the leading object of any reform which may be introduced in the assessment of land revenue is, in his own words, to give to landlords that assurance of security in regard to the assessment of the land revenue which is attached to permanency of demand without depriving the State of its unquestioned right to enhance the demand upon defined conditions. A clear statement of the principles upon which the revenue policy should be based is contained in the 29th paragraph of the letter from the Local Government, in which the conditions essential to the adequate and substantial improvement of the system of land revenue settlements are described to be—

(1) that the improvement shall confer upon the landholders additional certainty as to the land revenue demand, and the reasonable security flowing from a certain permanence and fixity in the revenue;

(2) that the State shall nevertheless retain a fair share in the profits of cultivation.

The opinion is then put forward that no system can be invented which will at once secure to the landlord certainty and security for the future, and to the State a fair share in increasing profits, so long as the State insists upon a definite share of the rental assets. The Government, it is argued, must take its choice between a more or less inquisitorial system that will levy an equal and uniform contribution of profits from each cultivated estate, and a less exact and easier system that will be content with an unevenly distributed and smaller demand. So far then as the main objects of reform are concerned, we may be justified in assuming that the Lieutenant-Governor of the North-Western Provinces is at one with your Lordship and the Government of India. "The ends which the Government of India have in view are," writes Sir Alfred Lyall, "most desirable of attainment," and the task which the Local Government sets before itself is to consider whether, without serious departure from the conditions laid down in the programme of the Government of India, the ends contemplated cannot be reached by some other and smaller road.

4. Before dealing with Sir Alfred Lyall's proposals, it is desirable to consider how far his arguments against the adoption of prices as a basis of enhancing revenue can be accepted. It is right, in the first place, to observe that in his 28th paragraph he remarks upon the omission of the Board of Revenue to notice that the Government of India's scheme proposes both to leave out of account a certain margin of the rise in prices before accepting them as a ground for enhancing revenue, and also to fix a certain maximum of enhancement. But although the inclusion of these two important conditions tends to reduce in value many of the arguments raised in detail against the application of a price test, yet there is a residuum of objections, to which the North-Western Provinces Government has in its review given full weight. It is admitted that there is no obstacle which cannot be surmounted in compiling tables of prices;

but granting this, there are still many difficulties, briefly summarized below, which are urged against this part of the scheme:—

(1) There is no guarantee that a rise of prices will be stable or of a permanent character.

(2) For a sudden and material fall in prices the proposed remedy of giving relief by remission or suspension would be found to be unsatisfactory.

(3) The plan will benefit different tracts in a different degree.

(4) In consequence of the varying proportion of staples in different tracts, there is some difficulty in adjusting our calculation of a rise of prices fair to all.

(5) The profits of cultivators have a tendency to diminish.

(6) A general rise in rents follows a rise in prices only at long and uncertain intervals and in unequal degrees.

5. Such briefly are the difficulties which Sir A. Lyall sees in the way of adjusting enhancements of revenue by reference to prices. We are prepared to admit that they afford a formidable obstacle to any proposals which involve an attempt to base future enhancements upon an exact relation between a rise in prices and a rise in revenue, and which fail to associate the question of the revenue demand with that of the assessment of rent. It may perhaps be shown, as we shall presently explain, that, with the exception of the last and by far the most serious objection, the difficulties brought forward can be greatly reduced by confining the proportion which the revenue enhancement should bear to a rise in prices within definite limits,—by avoiding in fact too close an approximation between the two; but we are convinced, by the facts and arguments adduced in the papers now before us in support of the final objection, that it is practically hopeless to endeavour to accomplish the objects which we desire to attain without some consideration of the relations between landlords and tenants and of the circumstances under which rentals are in future to be enhanced. It may be at once admitted that the evidence so amply given in the North-Western Provinces papers as to the absence of any direct proportionate relation between rent and prices confirms from one point of view the objection to our original scheme, which was brought forward in the 22nd paragraph of Your Lordship's despatch of the 22nd of March 1883. The difficulty is no new one. It was, as Your Lordship justly observed in the paragraph above quoted, much insisted upon in the North-Western Provinces discussions of 1872. It is certainly fatal under the existing conditions of the tenancy law to any scheme which aims at giving to the landlords that assurance of security which is attached to permanency of demand, and which does not at the same time surrender to them a larger share of the rental than the Government is called upon to resign. There seem to be only two courses left open. The one to revert to some plan, such as that suggested in 1874 by Sir William Muir, or now by Sir Alfred Lyall, under which the revenue will continue to be regulated by changes in rental modified by general considerations; and the other so to regulate the enhancement of rents as to diminish materially the divergence between the growth of the rent rolls and the enhancements of revenue based upon a consideration of prices. The adoption of the former course means, we fear, the elimination to a material degree of those conditions of security and certainty which are considered of primary importance, while to follow the latter without further communication with Your Lordship would be inconsistent with the instructions contained in the last paragraph of Your Lordship's despatch. It appears to be our duty however, in view of the importance of the subject, to bring forward the considerations which apply to the adoption of both one course and the other, and we will make some attempt to place in a clear light our views upon the difficult issues which are involved.

6. It will perhaps be convenient to consider in the following order the leading points which we propose to discuss. We will first endeavour to show that, putting aside the question of an exact adaptation of rents proportionately to prices, the arguments brought forward admit of material modification by a wider application of the price-test. We will then explain how the regulation of rents would necessarily tend to diminish the force of Sir A. Lyall's last and most serious objection, that there is no close connection between prices and rents. We shall next ask Your Lordship's permission to discuss more fully the advantage of taking up simultaneously the two questions of the enhancement of rent and revenue, and the possibility of preserving in that case a closer approximation to our original scheme than would otherwise be feasible. Sir Alfred Lyall's proposals will then be reviewed, and the opportunity taken to compare them with those put forward in Sir William Muir's suggestions of 1874. The objections to which they may be considered open will be pointed out, and their advantages duly weighed.

7. In dealing with the first subject,—that of the difficulties attending a consideration of prices,—we desire to offer some explanation of the leading objects which we had in view in making our original proposals. It may be briefly stated that we intended to provide some means of preventing serious loss to Government on account of any material rise in prices, and to use the examination of prices primarily as a means of detecting a change in the purchasing power of silver. The subject had attracted prominent attention when the proposals connected with a permanent settlement were last before the Government of India. We indicated in the 16th paragraph of our despatch of October 1876 that the financial position of 1876 had considerable influence in causing the complete abandonment at that time of any idea of a permanent settlement in Northern India; and we may now add that the question was seriously entertained by Lord Northbrook's Government of adjusting the revenue demand, even within term of settlement, in accordance with a material rise or fall in prices. When, therefore, it became our duty to enter upon a fresh investigation of the subject, we were obviously bound to give full weight to the question of the purchasing power of silver. The general tendency,

we found, was in favour of basing future enhancements upon prices. Lord Northbrook, after a full consideration of the evidence from the North-Western Provinces, and the recorded views of his predecessors and counsellors had arrived, as we have stated in the first paragraph of our former despatch, at the conclusion that an improved system of settlement could not be introduced, except upon the plan of regulating the land revenue by reference to prices from time to time. The case was temporarily dropped at this point, and it was there that it became our duty to take it up. We saw no reason to disagree with Lord Northbrook's deliberate conclusions, and we endeavoured to give them effect in the scheme of assessment which we had the honour to lay before your Lordship. Our leading idea cannot under these circumstances fail to be recognized. We desired, in common with our predecessors, to save future Governments from the inestimable loss which might result from anything like the introduction of a permanent settlement in the event of a fall in the value of money. For this purpose, however, it would be sufficient to make a very general and broad investigation, extending over a very large area, into the purchasing power of the rupee. It is not difficult to prove that an investigation of this nature would be less open to the objections brought forward in the North Western Provinces criticisms than the more restricted and narrow enquiries to which the attention of the writers seems to have been confined. The stability and permanent character of a rise in prices could, for instance, be more safely gauged by a general and comprehensive review of prices throughout the country or an entire province than by dealing separately with each small tract. A sudden and material fall from any standard of the kind we are indicating would, except in the case of a province like Burma, which depends entirely upon one staple, be an unlikely event, unless the value of silver were to rise in such an extent as to justify the Government in giving general relief to the payers of land revenue. The difficulties of adjusting calculations on the prices of staples, on account of the varying proportion of them in different tracts, would be much diminished, while the reduced profits of the agricultural population, foreshadowed in the North Western Provinces papers, would be guarded against by the provision of the margin which it has always been contemplated to allow. Leaving out for the present any consideration of the direct proportional relation between rents and prices, the only argument of those summarized in our 4th paragraph, to which we think much weight need be attached, is that the application of a general or provincial rate of enhancement based upon prices would have an unequal effect upon different parts of the country. But, as Sir A. Lyall very clearly points out in the words which we have quoted in our 2nd paragraph, the introduction of any less exact or easier system than now prevailing necessitates the acceptance of an unevenly distributed and smaller demand, and we are quite of opinion that the advantage of equality may be too dearly purchased. The inapplicability of a general rate to such tracts as had benefited by state improvements did not, however, escape our notice. It was more particularly discussed in reference to railways. It was urged, and justly, that railways were an improvement directly due to the outlay of the public funds, and that their passage through an agricultural district was, as a rule, prominently marked by a material and immediate rise in the value of produce, and it was chiefly due to this consideration that we were led to avoid the proposal of anything like a general rate for an entire province, and to leave the selection of the area over which prices should be examined to the Local Government. It was resolved that although railways were an improvement effected at the Government cost, they should not be made to influence revenue, except through the medium of prices. This conclusion led us to propose to deal separately with different parts of the province, and it was implied, although not distinctly intimated, that the district would be taken as the unit for examination.

8. On further consideration, however, we are prepared to admit that this area is too small. We do not think that the principal object we had in view precludes its enlargement; and the alteration would certainly obviate to a great extent many of Sir A. Lyall's objections, there would, indeed, be some decided advantage if it were resolved to base the general enhancement of revenue primarily upon a wide consideration of the general advance in prices, over (say) an entire province; and then, if deemed necessary, to make some additional demand upon any district or tract which is shown, when submitted to the price test, to have markedly benefited by the introduction of a railway or navigable canal. All other variations in price might be left out of account, as due to causes too obscure and intricate to justify any inquisitorial investigation, and as involving a danger of taxing improvements made by the agricultural population. This course would be free from many of the objections which are justly brought against a more narrow investigation.

9. We have now to turn to the more difficult question of the relation between rents and prices. We may at once report our conviction that any restriction on the increase of the revenue ought to involve some similar restriction upon the growth of rents. It is clearly shown, we think, in the North-Western Provinces papers that our original proposals are impracticable, if the present law is to remain unaltered; and we venture again, therefore, to enquire whether it is not desirable that the question of limiting our revenue demand in the future should not be considered in direct connection with the question of regulating enhancements of rent, at least in the North-Western Provinces. Leaving out issues of detail, there are two broad measures between which a choice might be made. It would be possible, as was indicated in paragraph 3 of our first despatch, to apply to the enhancement of rent somewhat similar principles to those which are to influence the enhancement of revenue: or a modification might be made in the Rent Law, which would render it difficult for any rapid rise in the rental of occupancy tenants to be effected, except in relation to a rise in prices. The first course would allow no enhancement of rent other than that due to prices and increased cultivation. The second course would

admit of a certain amount of enhancement due to other causes. But inasmuch as it would afford less interference with the existing system, we desire to bring it primarily to your Lordship's consideration.

10. The present position of the North-Western Provinces Rent Law is this. There is no restriction upon the rents of tenants at will, while those of occupancy tenants can be only enhanced upon four grounds,—

(1) that the rate is below the prevailing rate payable by the same class of tenants for similar land;

(2) that the value of the produce, or

(3) the productive powers, have increased otherwise than by the agency of the tenants;

(4) that the area has increased.

The third and fourth grounds may be left out of present consideration as exceptional.

The first ground is that which has been usually employed in the North-Western Provinces. The second, as the papers before us show, has seldom or never been used. This was natural. The general effect of the policy pursued in the recent resettlement of the North-Western Provinces appears to have been levelling up of the rents of occupancy tenants to a series of standards which were determined by the settlement officer to be the prevailing rate for each class of soil. The rules laid down for the guidance of settlement officers, and quoted in the margin,* sufficiently explain the system under which the estimate of a fair rental and a fair revenue was to be calculated. It is easy to understand from a perusal of them, that as the settlement officers were to discount the enhancements of rental to which under the prevailing rate rule the landlord was legally entitled, the landlords would on their part in self-defence very generally demand and obtain, either by consent or by suit, rates of rent equal or approximate to the prevailing rates determined by the settlement officer. This is what occurred. The process is referred to in the concluding clause of the 6th paragraph of the present letter from the North-Western Provinces Government, and is very distinctly described in the second paragraph of Mr. Elliott's letter of 1874. "Everywhere," it was explained in 1874, "an enhancement of the revenue is, as a rule, followed by a corresponding enhancement of the rates levied from the cultivators. This rule occurs at the time of settlement, and is ordinarily pressed, so as to raise the rental, under the prevailing settlement rate, to double the amount of revenue assessed on the landlord," in other words to the full amount to which it has been assumed that the rental can be raised by enhancement, of which amount the revenue is presumed to be one-half. So prevalent has been the process thus described, that all other causes except competition which governed the settlement of rent seem to have been more or less overridden. In some cases it is true that the landlords have been satisfied with lower rates than those assumed to be prevailing, or have been unable to level up to the prevailing standard. But in many other cases they have shown themselves dissatisfied with the prevailing rates, and have taken successful measures to destroy or threaten the occupancy right so as to obtain competitive rents. The proportion of occupancy tenants to tenants-at-will is understood to be yearly decreasing, and the areas held under occupancy and non-occupancy rights respectively are shown in the latest Revenue Administration Report received from the North-Western Provinces to be as given in the margin. The majority of North-Western Provinces tenants are probably tenants-at-will paying rents above the prevailing rates payable by occupancy tenants, and the proportion of such tenants is likely to increase every year, both by continued destruction of the occupancy right, and by the influence of ever-growing competition. But as neither rents determined by the prevailing rate nor competitive rents have any direct relation to prices, we

	Acres.
Tenant area under occupancy right	6,765,634
Tenant area not under occupancy right	5,572,617

* *Rules for guidance of Settlement Officers.*

10. At the time of inspection he shall divide each village into blocks or areas, of which the soil or advantages differ *inter se*, to such an extent as to warrant a separate classification.

11. He shall also enquire into the prevailing rates of rent for each class of land in each block both by local enquiry and by examination of the village records, and shall show the area of each class of soil in each block, and (as far as possible) the actual rental paid by the portion of it which is held by tenants.

12. If the rents are recorded in lump, so as to make it impossible to show the actual rental paid on each class of soil in each block the rentals of holdings shall be examined and classified in sufficient number to justify the assumption of a rate as the prevailing rate for each class.

13. The following terms shall be used in the following sense:—

Recorded rental.—The total rental recorded in the jamabandi of the mahál as drawn up at the time of measurement.

Corrected rental.—The total rental obtained by ascertaining the rents actually paid by tenants not holding at favoured or privileged rents and by valuing the sir and rent-free land, or land held at nominal or privileged rates, at the average rates thus ascertained.

Prevailing rate.—The average rate actually paid on any class of land, deducting those lots which pay an abnormally high or low rate.

14. The revenue assessed upon each mahál shall ordinarily be 50 per cent of the estimated assets of the mahál.

15. The *corrected assets* are the assets which the Settlement Officer estimates that the mahál would on the prevailing rate for that class of soil at the time of settlement, and that as an addition of proof of any portion there was cause for the onus of proving which shall lie on the resisting party), shall be presumed to be still the prevailing rate.

Enhancement Rules for guidance of Revenue Officers in enhancing Rent.

17. The rent rate assessed by the Settlement Officer, or where such do not exist, the Settlement Officer's rate for the circle for each class of soil, shall be presumed to have been the prevailing rate for that class of soil at the time of settlement, and that as an addition of proof of any portion there was cause for the onus of proving which shall lie on the resisting party), shall be presumed to be still the prevailing rate.

entitled, the landlords would on their part in self-defence very generally demand and obtain, either by consent or by suit, rates of rent equal or approximate to the prevailing rates determined by the settlement officer. This is what occurred. The process is referred to in the concluding clause of the 6th paragraph of the present letter from the North-Western Provinces Government, and is very distinctly described in the second paragraph of Mr. Elliott's letter of 1874. "Everywhere," it was explained in 1874, "an enhancement of the revenue is, as a rule, followed by a corresponding enhancement of the rates levied from the cultivators. This rise occurs at the time of settlement, and is ordinarily pressed, so as to raise the rental, under the prevailing settlement rate, to double the amount of revenue assessed on the landlord," in other words to the full amount to which it has been assumed that the rental can be raised by enhancement, of which amount the revenue is presumed to be one-half. So prevalent has been the process thus described, that all other causes except competition which governed the settlement of rent seem to have been more or less overridden. In some cases it is true that the landlords have been satisfied with lower rates than those assumed to be prevailing, or have been unable to level up to the prevailing standard. But in many other cases they have shown themselves dissatisfied with the prevailing rates, and have taken successful measures to destroy or threaten the occupancy right so as to obtain competitive rents. The proportion of occupancy tenants to tenants-at-will is understood to be yearly decreasing, and the areas held under occupancy and non-occupancy rights respectively are shown in the latest Revenue Administration Report received from the North-Western Provinces to be as given in the margin. The majority of North-Western Provinces tenants are probably tenants-at-will paying rents above the prevailing rates payable by occupancy tenants, and the proportion of such tenants is likely to increase every year, both by continued destruction of the occupancy right, and by the influence of ever-growing competition. But as neither rents determined by the prevailing rate nor competitive rents have any direct relation to prices, we

cannot avoid the conclusion that, as matters now stand, prices would prove an unsafe basis for revenue enhancements.

11. The position, however, may well become altered with any modification in the Rent Law. Your Lordship has expressed an opinion that no change should be made, except with the concurrence of the Local Government; and as the working of the existing Rent Law is at the present moment under the close observation of the Provincial authorities, we have no intention of anticipating any conclusions which may be arrived at, except so far as to presume the possible introduction of the measure suggested by the Famine Commissioners, that 12 years' cultivation within a village, and not merely 12 years' cultivation of the same field, should confer right of occupancy. This step would, in the North-Western Provinces, at once transform the occupancy minority into a very large majority, of which possibly about one-half might be the old and the other half the new occupancy tenants. The residue of tenants at will would become a very small percentage—somewhere perhaps between 10 and 20 per cent of the whole body of tenants; and even these would have a better chance of acquiring occupancy rights. The position would then be, that about one-half of the whole body of occupancy tenants, i.e., those who had never lost their rights, would be paying rates more or less approximate to the settlement officers' standards of prevailing rates, while the other half, or the newly-transferred tenants, would be, as a rule, paying rates above those standards.

12. It is difficult to see how, under these circumstances, the rents of either class of occupancy tenants could continue to be raised to any material degree by reference to the prevailing rate under the first clause above quoted. The process to which the landlord would then be driven under the law would be that described in the second clause of the rule, which governs enhancement by an appeal to the increase in the value of produce. This resolves itself almost entirely into an issue of prices. The determination of the revenue on the basis of prices would therefore harmonize with the process to which landlords would be compelled to have recourse for the enhancement of rents, and would offer the further advantage of providing the Courts with the results of the official investigation into the fluctuations of prices, which the Government would be obliged to maintain for the adjustment of revenue. It is a matter of historical fact that in the adjoining Provinces of Bengal, which has never been disturbed by revisions of settlement, attempts to enhance rents under the prevailing rate clause have, as a rule, been unsuccessful, but in that province it is the absence of maps and soil standards, which has driven the landlords to avoid this plea, and to resort to other measures of enhancing rents, among which has been the establishment of suits on the ground that produce has risen in value. But here again they have been met by the difficulty of proving in a Civil Court to what extent prices have risen, and it is partly the deadlock which was thus occasioned that led to the proposed amendment of the Bengal Rent Law, including the introduction of measures which require the official ascertainment and record of the fluctuation of prices in the Provinces of Bengal. If there is any possibility of the same results being brought about in the North-Western Provinces, the dissociation between rents and prices would to a great extent disappear. The course which could then be followed under our original programme would be briefly this. Existing rentals would in the majority of districts be accepted as being already fairly well levelled up to the prevailing rates determined by the settlement officer. Existing revenues would in a large number of districts be accepted as sufficiently representing the traditional 50 per cent of these rentals, and in the remainder steps would be taken to bring them up to the full half. Initial rentals and revenues would thus be framed at the end of the current terms of settlement, which, so far as the occupancy area is concerned, would in future tend to vary together in accordance with the changes in the value of produce,—the one under the operation of the Rent Law, and the other under the operation of the proposed system of assessment. However much, therefore, rents may have been dissociated from prices in the past, it is scarcely possible that they should not be much more closely associated with them in the future. The wave of enhancement which sped over the province in the wake of settlement, swamping as it did all those minor inequalities which were due to the various causes enumerated by the North Western Provinces Government, brought up the rentals of each tract to a level, from which they can hardly be lifted again, except under the influence of competition, or the application of the value test; and if the Famine Commissioners' suggestion should be carried into effect, competition will tend to disappear from the occupancy area. Prices will then remain the chief lever available for raising the rent-roll.

13. These considerations have led us to doubt whether it will be desirable to have recourse to a system of enhancing revenue which eliminates the price test as its main feature, and substitutes methods far less likely to be successful in giving security and certainty to the landlords, merely because the present Rent Law does not lend itself to the desired change. The inevitable conclusion seems now to be that the two questions of Revenue and Rent should be taken up together.

It is desirable that we should explain to your Lordship that, in contemplating a revision of the Rent Law before dealing definitely with the assessment of land revenue, we are justified by much previous correspondence in looking upon such a revision as inevitable. In our despatch of the 17th October 1882, No. 16, we adverted to this expectation when dealing with the question of the possible effect of a change in the twelve-year rule in other Provinces—a contingency to which our attention was drawn in the 20th paragraph of your Lordship's despatch of the preceding August; and we have since received more than one intimation from the Government of the North-Western Provinces that the subject is receiving its close attention. The Lieutenant-Governor, in reviewing the Report of the Board of Revenue for the year 1881–82, in which unsatisfactory results of existing law were prominently noticed, directed that measures for reform

should receive the special attention of the Revenue officials of the Province. When commenting upon these remarks, the Government of India implied that a report would be awaited, and your Lordship further decided that no legislative action should be taken without previous reference to Her Majesty's Government. Again, in forwarding Your Lordship's despatch to the Local Government, the opportunity was taken to ask for a report which, it appeared from recent proceedings, had been called for by Sir A. Lyall in respect to the loss of occupancy rights in the district of Bulandshahr. It may be added that in January 1887 Sir George Couper submitted certain proposals affecting both the relations between landlord and tenants and the system of assessments; but as they had been very imperfectly drawn up, they were referred for the further consideration of Sir A. Lyall, who again promised a complete report on the subject. These circumstances justify an expectation that the tenant question will be dealt with at an early date, and suggest the advantage of taking up the reform of the Rent and the Revenue Law at the same time.

14. Apart, however, from other reasons which have been brought forward, there is a further strong argument in favour of not disconnecting our revenue scheme from a consideration of the Rent Law. We have it now in our power to go to the landlords with the offer of an important boon. We could tell them that we are prepared at a considerable sacrifice of our revenue, to give them an assurance, such as they have never yet possessed, as to the principles upon which that revenue will hereafter be levied, and to afford them a security in the future the want of which in the past has tended greatly to retard the progress of agriculture; and that all we ask in return is that they should admit their tenants to partake in some degree of the advantages imparted to them. It may become necessary to restrict their power of exacting competition rents from the majority of their tenants and it would then be a great assistance to the Government, from a political point of view, to be able at the same time to offer them clear and distinct restrictions on the future enhancements of their revenues. At the present time, the advantage is all on the side of the Government. It need not part with any portion of its revenue claims, unless it can by so doing promote the welfare of the agricultural population generally. It can now hold out to the landlords a strong inducement of self-interest to give a willing assent to the grant of a reasonable amount of security to their tenants; but if this advantage is lost a future Government may find itself required to take up the question of landlord and tenant when it can only approach it in the aspect of the advocate of the interests of one party, and therefore necessarily in that of the opponent of the interests of the other.

More than this, it is necessary to point out that if the present state of things remains unaltered in regard to rent, we should be doing not only no good but actual harm to the tenant-cultivator, by restricting our demands on the landlord. At present, however great the landlord's inducements may be to take advantage of competition, and to break down occupancy rights, in order to gather into his own hands as large a share as possible of the profits of cultivation, these inducements are at least checked by the knowledge that, at the expiry of the settlement, 50 per cent of the assets thus increased will be demanded by Government. The removal of this check by the Government engaging to limit its own demands while doing nothing for the tenant, would increase the motives which the landlords have to enhance the rents of their tenants, in that it would assure to them, outside a certain restricted limit, the full enjoyment of any such enhanced rental.

15. From another point of view, too, we are desirous that the question of bringing the revenue system into approximate accordance with our original scheme should not be disposed of by objections which, however reasonable, derive their force from the conditions of the present rent law. The principles which we originally put forward were held to apply in a greater or less degree to the whole of India. They have been accepted in the Provinces, and it is important that special difficulties in the North-Western Provinces should not lead to any exceptional departure from the broad policy which was deduced from them. It is desirable, therefore, that the question should be thoroughly sifted, whether or not any material abandonment of the leading principles of our original scheme is, in the case of the North-Western Provinces, really necessary, for in view of the fact that the questions arising out of Sir C. Wood's despatch of 1864 have remained unsettled for 20 years, we should deprecate any method of dealing with the matter that does not now lead up to a clear decision of the principles which are to be adopted.

16. For the reasons above given, we desire now to explain to your Lordship to what extent we should be prepared to revise our original scheme in the event of any modification of the rent law which would bring the growth of the rental into closer connection with prices.

We are willing in the first place to abandon the proposal to frame initial revenues in anticipation of the expiry of current settlement. Our objects in making this suggestion were two. We intended to give proprietors an immediate guarantee of their future prospects, and we hoped that by taking the existing rentals instead of the rentals of some future year as a basis of assessment we should get rid of the temptation to falsify the village records. In deference however to your Lordship's opinion, in which our A. Lyall concurs, we would eliminate this part of the scheme. We should be willing also to withdraw our suggestion to limit the term of settlement to 20 years, and would maintain the present period of 30 years; we should not have to repeat the proposal to assess any rate upon newly cultivated land in anticipation of settlement now that the suggestion for the immediate determination of initial revenues has been thrown out and we should have no objection in the more recently assessed districts to the entire exclusion of new land from assessment on any estate in which the increase could be proved to be below a certain percentage; we should divide districts, not estates, into two

classes (1) those in which the revenues are fairly adequate, which would include the majority of districts assessed within the last 20 years, and (2) those earlier assessed districts in which the rentals have considerably outgrown the revenues. The latter would be re-assessed according to the method proposed by Sir Alfred Lyall for second-class estates; the former on the principles stated in our first despatch, subject to the modifications now suggested; one of the conditions would be the 15 per cent maximum, which is also adopted by Sir A. Lyall. In case of objection, the zamindar might, as proposed by Sir A. Lyall, have the option of being assessed on his rental assets in the ordinary way. The rise in prices would, however, be determined primarily by a consideration of the prices in the whole Province, subject perhaps to a further scrutiny in particular districts of the effect on them of improved communications.

17. We turn now to the new proposals from the North-Western Provinces. Sir A. Lyall, in the able minute in which he has explained them, states that they follow to a considerable extent the scheme put forward by Sir W. Muir in 1874 in the letter referred to in paragraph 2 of your Lordship's despatch of the 22nd March 1883, No. 24. Sir W. Muir's scheme is succinctly described in the extract marginally given, and may conveniently be compared in this place with the proposals of Sir A. Lyall. Sir W. Muir would take "the division, district, or tract" as the unit, and in all estates within the area thus determined he would apply a common rate of enhancement, the precise rate being determined on general considerations, which chiefly turn upon the letting value of land. To avoid hardships in individual cases, any landlord objecting to the rateable increase would be given the right to claim to have his estate resurveyed and reassessed on its merits. Sir A. Lyall, on the other hand, proposes to take the estate as the unit, and to group all estates throughout the province into two classes, according as they fulfil or fall below the standard of a "fairly developed" estate. The standard suggested by Sir A. Lyall has exclusive regard to the proportion of the cultivated to the cultivable area of the estate, the percentage being fixed at 75 or 80 per cent. A first-class estate would thus be one in which at the last settlement 75 or 80 per cent of the area capable of cultivation was recorded as actually cultivated. For estates of the first class the present assessments would be taken as a permanent rating basis, and any future addition to these assessments would take the form of a uniform rate fixed for the district or other similar tract. This rate would be determined on considerations similar to those proposed by Sir W. Muir, with the proviso that it should not exceed a fixed maximum, which Sir A. Lyall suggests might be 15 per cent. The proviso is considered by Sir A. Lyall so important an addition to Sir W. Muir's scheme as to require that "the fairly developed estate," and not the tract, be taken as the unit, if excessive loss of revenue is to be avoided. For undeveloped estates no special concession is proposed; they are to be assessed on their actual rentals, but they are to be allowed the privileges of first-class estates whenever they come up to the standard. The hope is expressed that this will stimulate owners to bring up their estates to the standard by extending the cultivation of waste lands.

18. As this scheme has not as yet received the criticisms of the local revenue officers, we are unable to do more than mention the objections which at first sight suggest themselves to us. In the first place, we think the proposed criterion of a fairly developed estate deceptive. The proportion of the cultivable area of an estate which is actually under the plough is often no guide to the character of the estate. An estate with only 70 per cent of the cultivable area under cultivation, but with 40 per cent irrigated, has more claim to be considered "fairly developed" than an estate with the requisite percentage of cultivation, but with little or no irrigation. The scheme also leaves out of sight what is really a not less important test of development than the area of cultivation, namely, the adequacy of the rental. It is known that the standard of rents varies greatly in different districts, being, as a general rule, highest in the east and lowest in the west of the province. But from the figures furnished by the subsequent letter from the Government of the North-Western Provinces, dated the 21st June 1884, No. 630, it would appear that in the western districts quite as many estates would fall into class I as in the eastern districts. In the Muzaffarnagar district, for example, where the settlement was made shortly after the Mutiny, the standard of rent was admittedly low and the assessment being based on existing rentals was correspondingly moderate. Since then railways, canals, and increased population have had a powerful effect on rents in that district, and an assessment on rentals would, in all probability, result in a large increase of revenue. Yet in this district 83 per cent of the estates fulfil the condition of having had 80 per cent of their cultivable land recorded at the last settlement as under cultivation, and would thus be secured from any enhancement in excess of 15 per cent. In the Allahabad district, on the other hand, where the standard of rent is known to be much higher, only 71 estates in every 100 would obtain the benefit of the limitation. An explanation of this apparent anomaly may, perhaps, be found in the defective classification of land into cultivable and uncultivable in many of the earlier settlements, of which that of Muzaffarnagar is one. Much land was classed as uncultivable which in districts settled at a later date would have been placed in the cultivable area.

17. It appears, then, to the Lieutenant-Governor quite possible that under certain favourable circumstances, the classes of Government might be met at any future period, not by a revision of settlement as at present conducted, but by the imposition of a rateable increase. The first condition is that the division, district, or tract shall have been at the time of settlement in a fair state of development both as regards extent of cultivated area and modes of agriculture. The second, that the settlement originally made, was carefully and uniformly made in reference to the productive character of the soil and the natural capacities of the several estates. In such a tract, suppose that by the advance in prices, competition and general prosperity, it should be found that the letting value of land had advanced say 15 or 20 per cent since the last settlement, then His Honor sees no reason why the claims of the State should not be adequately met by an "all-round" rise of, say, 10 per cent in the land revenue. The amount of the enhancement might also have a direct reference to the original pressure of re-assessment—being greater where the settlement was admittedly a light one, and less where the settlement was above the ordinary standard. Under this system it would be quite possible to consider separately and individually all cases of alleged hardship; and indeed it might be a part of the system that objectors should have their estates surveyed and settled on their own merits as at present.—(*North-Western Provinces Government's letter No. 635A, dated 2nd March 1874.*)

The result is that a larger proportion of estates in the earlier settled districts will, under the proposed criterion, be ranked as first-class estates than in districts where the settlement has been more recent and more carefully conducted. The impossibility of basing accurate deductions from the older statistics of cultivable areas seems a fatal objection to Sir A. Lyall's scheme and even in later assessments the standard of what is or is not cultivable has varied very much with the idiosyncrasy of each settlement officer.

19. Nor does the scheme afford either the security which we aim at, or the equality the absence of which is so great a stumbling block in the articles of our scheme. As the "general considerations" of Sir A. Lyall's scheme apply to the tract and not to the estate, the owner of a fully developed estate in class I would find his revenue enhanced, because various less developed estates of class II in the same tract had increased their rental. The landowner moreover who had not raised his tenants, or who had kept a fair margin of land for pasturage, would have to pay enhanced revenue, because his neighbours had rack-rented their tenants or cultivated every acre of waste land. In no case would the landholder have any criterion beforehand of what increase, within the limits of 25 per cent, he might have to pay. All that he would be sure of is that the more he can collect from his tenants, the larger the margin of profit which would be left to himself. Finally, Sir A. Lyall's scheme seems to us open to the objection that it of necessity taxes improvements. In dealing with the more highly developed estates, it will not be practicable either to decide how much of the increased letting value over the tract is due to improvements, nor to exclude this element from the "general considerations," nor, in dealing with the less developed estates which will be assessed on their rentals, will it be possible to avoid sharing in the taxation which the landlord puts on the cultivator's improvements. Under our scheme this latter difficulty remains till such time as the estate is adequately assessed. After that it disappears. Under Sir A. Lyall's scheme it remains till 80 per cent of the land entered as cultivable is cultivated.

20. Our general conclusion, therefore, is that the scheme put forward by the Local Government is not calculated to attain fully the objects at which we aim. It will be uncertain in its effects, and may lead in a large proportion of cases to the inquisitorial system of settlement which we deprecate. It has the one advantage of basing enhancements on facts ascertained to be applicable to the tract, if not to the estate, and it provides a remedy in case of objection, which, however, would be equally applicable to an enhancement based on prices. We are not in a position to say whether the proposed definition of a "fairly developed" estate could be so improved as to lessen the present objections to it, and at this stage of the question we have not thought it advisable to refer the point for the opinion of the local officers; but, for the reasons already given, we prefer our original scheme modified as proposed in paragraph 16.

21. We may now revert once more to Sir William Muir's scheme, and explain that we find in it only two points of material variance from our own, and that the importance of these is either not great, or may tend to diminish. The first is, that Sir William Muir did not propose to assess new cultivation. We are, however, prepared to forego the assessment of such land except in cases where the new cultivation amounts to a material portion (say 10 per cent) of the cultivable area of the estate. The second is, that the letting value of land is used in Sir W. Muir's scheme as the chief gauge in estimating the enhancement of revenue. If, however, the Rent Law should be so modified as to regulate the growth of the rental by other considerations than those of competition or the prevailing rate, it seems clear that the rise in prices and improvement of communications will become the main factors in modifying the rental and hence also the letting value of the land; but other cases, chief among which are competition and the improvements effected by the cultivator, will have a tendency to disappear; and that the only "letting value" subject to assessment will be (so far as the occupancy area is concerned) the former rental, *plus* an increment which can be fairly measured by a rise in prices, either provincial or local. The "all-round rate" of Sir William Muir's scheme will thus tend to become the "district rate" of our own. The "letting value," instead of being enhanced by advance in prices, competition and general prosperity, will only be raised by advance in prices and improved communications. It is true that your Lordship has suggested a modification of Sir William Muir's scheme, which would equally affect our own, in proposing that the district rate should be varied in its application when applied to estates of varying prosperity. We fear, however, that any such license would lead to uncertainty and ill-feeling, and, as at present advised, would prefer to see Sir William Muir's original proposals left unaltered in this respect.

22. We have now laid before your Lordship the considerations which induce us to prefer our original scheme, with certain modifications, to that put forward by Sir A. Lyall. We have not seen our way to proposing any alternative course, and we have only to await your Lordship's further instructions. It is understood, as we have already explained, that the Local Government is still prosecuting enquiries into the relations between landlords and tenants, and collecting data and statistics which will enable it to form a more matured opinion upon the questions which have been alluded to in the preceding paragraphs. But no action will be taken until your Lordship's reply to this despatch has been received.

We have the honour to be,
MY LORD,
Your Lordship's most obedient, humble Servants,

RIPON.
D. M. STEWART.
J. GIBBS.
T. F. WILSON.
C. P. ILBERT.
S. C. BAYLEY.
T. C. HOPE.
A. COLVIN.

APPENDIX B.

[*Referred to in answer to Question No. 6.*]

STATISTICS of persons interned, etc., up to the 31st January 1917.

Province.	Number of persons whose movements have been restricted under the Defence of India Act showing how many have been			Number of persons who have been dealt with under Regulation III of 1818 or in Sindh under Regulation II of 1819 or in Bombay under Regulation XXV of 1827.	Number of persons who have been dealt with under Regulation III of 1818 after their movements had as the first place been restricted under the Defence of India Act.	Number of persons whose movements have been restricted after they had been discharged or acquitted by special Tribunals or by Ordinary Courts of Law.	Number of persons who have been released		Total number of persons who have been interned or restricted under the Ingress into India Ordinance who have been released.	Number of persons interned or restricted under the Ingress into India Ordinance who have been released.	Number of persons arrested under rule 16 A of the rules under the Defence of India Act.
	domiciled in their own homes.	restricted to their own villages.	restricted to villages other than their own.				from restriction of movements under the Defence of India Act.	from penalty-ment under Regulation III of 1818.			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Madras	..	1	..	9 (a)	..	..	..	..	5 (b)	3	—
Bombay	..	6	10 (c)	..	..	..	11	..	40	6	1
Bengal	179	..	417	82	18	68	13	4	483	379	695 (g)
United Provinces ..	1	..	30 (d)	..	—	2	..	..	14	6	1 (h)
Punjab	..	102	30	..	—	20	36	..	309	210 (j)	17 (k)
		(at present 61)	(at present 16)								47 (l)
Burma	..	11	74 (b)	3	..	2	13	..	185	143	2 (m)
Bihar and Orissa ..	6	3	4 (e)	2	..	..	1	..	1	1	2 (n)
Central Provinces ..	1	..	4 (f)	..	..	..	..	..	1	1	—
Assam	..	3	5	..	..	..	..	..	—	..	—
North-West Frontier Province.	..	2	4 (o)	..	..	..	..	..	6	..	—
Coorg	..	..	..	..	..	..	..	..	..	..	..
Delhi	2	6	2	..	..	..	..	..	1	1	—

(a) Five referred to in Madras Regulation 2 of 1819. Five are at large under police surveillance and 4 are in jail. Grounds of restriction not connected with war.

(b) Of these 1 transferred to Calcutta for trial by and 1 still returned. In addition 1 was excluded from the Malabar district and 24 temporarily interned pending enquiry. Of these 24, 3 were released, 1 died and 20 transferred to the Provinces to which they belonged.

(c) Of these 10 persons, 4 were released, 1 sent for trial, pending 5, 504—movements restricted

(d) In addition 30 were excluded from the United Provinces.

(e) Of these 3 have been released

(f) In addition 29 of these interned have been convicted in conspiracy and other cases; 1 has died in jail; and there are 84 persons still interned in jail.

(g) Of these 6 have been released unconditionally, 1 was restricted to his own village, 7 restricted to villages other than their own and 3 interned.

(h) In addition 16 were prohibited from entering specified areas.

(i) Of these 1 released and 3 dealt with by area and remainder dealt with under rule 3, Defence of India Rules, and Ingress into India Ordinance.

(j) Of these 6 have been interned and 2 arrested from Bihar and Orissa and subsequently interned in Bengal.

(k) In addition 2 persons was directed to remove himself from the Jullundhur district and 1 person (Mrs. Besant) was directed not to enter the Province.

(l) One person was released as I in the case of a second order was about to have entering him from a village other than his own.

(m) In addition one was directed to remove himself from the province or 2 are not permitted to enter it.

(n) In addition 7 were deported or prohibited from entering the Presidency, 5 were detained for enquiry and then released, and 16 were confined in Civil Camps. Of the last named 16, 12 have been transferred to Kalapahar, 1 to Margherita and 1 handed.

The Council met at the Council Chamber, Imperial Secretariat, Delhi, on Friday the 23rd March 1917.

PRESENT

His Excellency BARON CHELMSFORD, P.C., G.M.S.I., G.M.I.E., G.C.M.G., Viceroy and Governor-General, *presiding* and 64 Members, of whom 56 were Additional Members.

QUESTIONS AND ANSWERS.

The Hon'ble Honorary Captain AZAM KHAN Sardar Bahadur, asked:—1. "(*a*) Are there any facilities or concessions for educating the children of Indian soldiers in general and particularly the children of those who have fallen in the present war?

(*b*) If the answer to the above is in the negative, will Government be pleased to consider the matter?"

The Hon'ble Sir C. SANKARAN NAIR replied:—"Special facilities exist for the education of the children of soldiers resident in regimental lines, but these would not apply to the children of those who have fallen in the war. Local Governments are being consulted on the matter."

The Hon'ble Mr. BHUPENDRA NATH BASU asked:—2. "(*a*) Will Government be pleased to make a statement showing the emoluments to which Indian soldiers and officers from the lowest to the highest rank are entitled according to Army Regulations?

(*b*) Will Government be pleased to make a similar statement in regard to British soldiers and officers of all ranks serving in India?"

His Excellency the COMMANDER-IN-CHIEF IN INDIA replied:—"The information asked for is contained in Army Regulations, India, Volume I, to which the Hon'ble Member is referred."

BUDGET, 1917-18.

The Hon'ble MAUNG BAH TOO:—"My Lord, as the representative of Burma permit me to heartily thank Your Excellency and Lady Chelmsford for having honoured Burma with a visit very early during your term of office in spite of the pre-occupations created by the war.

"In the presence of the larger issues we of Burma do not desire to importune Your Excellency and the Imperial Government with a statement of our local requirements, for we recognise that all other interests must be subordinated to the immeasurably more important one of the prosecution of the war to victory. Burma has become, I venture to submit, a Province which in industries and commerce can rank fairly high with several of the other Provinces of the Indian Empire, and in loyalty I say that it is second to none of these Provinces. Burma is doing her "*Bit*" in the war. The Burmese have given material assistance in munition-making. There are also Burmese who are employed as mechanics, telegraphists, fitters, artisans and so forth in the war zone, and Burmese are also fighting for their King and Country. Recruitment to the Burmese Company of Sappers and Miners, the Military Police and the new Company of Pioneers has been very satisfactory.

"We are extremely grateful to the Imperial Government for appointing a Burman to officiate as a Judge on the Bench of the Chief Court of Lower Burma last year, and for having recently re-appointed the same Burman Judge again as a temporary measure, but our greatest ambition now is to see him as a permanent incumbent of that Bench, as from all accounts he has proved to be an admirable Judge.

"Burma has, besides having contributed towards several Relief Funds in connection with the war, including gifts in the shape of money and comforts to the Red Cross Society, shown its loyalty and patriotism by presenting Your Excellency on the occasion of your visit to Burma with a sum of rupees 20,00,000, as the first instalment of the voluntary contributions made to the British Government towards its war expenses, in token of our appreciation of, and gratitude for, the protection we owe to His Majesty's fighting forces. I submit that, having regard to Burma's comparatively small population, these contributions have been considerable. The Burma War Fund is being daily increased by further voluntary contributions. In common with other loyal citizens, I hope that enemy influences will be excluded from Burma after the war. They have abused the hospitality which was offered them and have attempted to corrupt loyal men. I am glad to say that they did not succeed in seducing a single Burmese from his loyalty.

"I desire to take this opportunity of drawing the attention of Your Excellency and the Imperial Government to certain disabilities under which my Province labours through the absence of a High Court and of means of communication throughout the Province. Our chief wants are—(1) the constitution of a High Court which will be a Supreme Court for the whole Province, both for Upper and Lower; and (2) a more liberal grant for the improvement of the communications, as we apprehend that the Burma Government will be unable to carry them out by means of the resources at present at its command. I earnestly hope that my solicitations are not premature, since I venture to think that there are signs indicating that the war will soon be ended on terms honourable to the British Nation and the Allies.

"There is one matter on which there is strong feeling in Burma, namely, that the Burma University Bill should be introduced in the Burma Legislative Council. We Burmans do not

want that a Bill so closely affecting our Province should be discussed and perhaps modified by those who have no knowledge of, or interest in, the Province and its educational system.

"In conclusion, I feel it my duty to say that in our present Lieutenant-Governor, the Hon'ble Sir Harcourt Butler, we have a sympathetic administrator, who has made himself thoroughly acquainted with the needs and resources of the Province, and who I venture to say rightly believes that she has a great future. We had looked forward to much administrative, educational and industrial progress during his administration. But this does not at all stand in the way of our extending a warm welcome to our Lieutenant-Governor-designate, the Hon'ble Sir Reginald Craddock, whose devotion to duty, great ability and mature experience fully justify us in expecting that during his administration also it will be the good fortune of Burma to record satisfactory progress all along the line."

The Hon'ble Lieutenant-Colonel S. H. Aplin:—"I am very reluctant to take up any of the Council's time for I know this is going to be a very long day, but I would ask permission to add just a few words to my Hon'ble colleague's remarks on the needs of Burma. He has rightly included among these, the most pressing of our needs, firstly, the necessity for more rapid progress in the improvement of communications, and, secondly, the early establishment of a University at Rangoon.

"As regards the University, public opinion in the Province is very strongly opposed—and not unnaturally—to any avoidable delay. It is of course fully recognised that all local schemes involving heavy expenditure must be held in abeyance till the war is over; but there is a very keen desire, a very earnest hope, that the introduction of the University Bill will not be delayed and that the Local Council will be permitted to deal with it. The Bill has already been prepared and, I understand, has received the approval of the Local Government. It has been prepared, I may mention, by the Burma Educational Syndicate, which is a very influential body, composed mainly of non-officials and is presided over by the Chief Justice. Conditions in Burma differ very materially from those prevailing in India, and it is claimed—and I submit with justice—that a Bill introduced in the Provincial Council, where local conditions and requirements are fully understood, is more likely to prove acceptable to the Province than one introduced here.

"These, My Lord, are the views held in Burma, and I venture to join my Hon'ble colleague in voicing them here in the hope that they will receive the early and favourable consideration of the Government of India.

"The improvement of communications is a matter of very great importance, not only to Burma, but also—though of course to a lesser degree—to the rest of India, for it is the first and most essential step in the development of Burma's resources. India is obviously interested in this development, because it must yield a very considerable increase to the Imperial revenues which then perhaps may be in a position to finance the various schemes of progress and reform which have been lately pressed on this Council. Burma already contributes roughly about one-third of the total provincial forest revenue of India, and I have no doubt that this contribution would be very materially increased if her immense forest resources were fully developed. The Hon'ble Sir Claude Hill told us the other day that a project for bunding a stretch of the river Irrawaddy is shortly to be undertaken at a cost of 62 lakhs, and that the return estimated is no less than 20 per cent. This, I think, it will be universally admitted, should prove a most profitable investment.

"But it is not only in forests and in agriculture that the development of Burma will prove a sound financial proposition. Burma is peculiarly rich in minerals of various kinds, but these of course cannot be exploited without capital. Capital, however, is not likely to be forthcoming till private enterprise is attracted, and that cannot happen until reasonable facilities of communication and transport have been provided. The Government of India, and I gratefully admit it, have already recognised Burma's need of financial assistance in the improvement of communications and I venture to hope that my Hon'ble colleague's appeal for still more liberal assistance will meet with a generous response when the exigencies of war permit a larger expenditure on provincial requirements."

The Hon'ble Sir Fazulbhoy Cursetjee:—"My Lord, I will not prolong my remarks on the Financial Statement with the usual congratulations, because there can be nothing but approval of the bold and statesmanlike manner in which my Hon'ble friend, the Finance Minister, has once again grappled with the financial exigencies of the country, and met the calls upon our Exchequer as the direct consequence of the war. I look upon the Budget for the coming year as essentially a war Budget, and I do not therefore propose to offer any criticism. The burden as now distributed falls mainly upon the shoulders of the 'Upper Ten' and that again of the commercial or industrial classes, as one of the provisos of both the new Super-tax Act and the Income-tax Act make the new impost inapplicable to the rich land-owner classes. Speaking on behalf of Indians of the former class, upon it is my proud privilege to represent upon this Council, I can assure Your Excellency that, hard though they are hit, the burden will be borne by them with that patriotic readiness which has always characterised their actions throughout these critical times. I have no doubt the response to the new loan will be as generous as it will be spontaneous, and I already feel re-assured of the unprecedented success of its appeal for funds. The contribution of a hundred millions, although insignificant compared with the thousands of millions the war is costing, is to my mind looking to the limited resources of the country a little too high; but it is welcome, because it brings the country into line with the Dominions, if it ever did really lag behind in shouldering its share of the burdens of the Empire in this struggle for existence against the enemies. I hope it will silence those

at least of the thoughtless and carping critics whose sole business, it strikes me, is to offer destructive, and at times obstructive, criticism instead of standing shoulder to shoulder with the Government and the various classes of the British people, and aiding them specially to achieve that object, with which, we all stand obsessed at present, namely, to win a great and final victory over the Central Powers.

"Coming now to the details of the Statement, I feel, My Lord, I must diverge from my original intention and congratulate my friend, the Hon'ble Sir William Meyer, on his determination not to increase the Salt Tax and thereby to add to the already heavy burden of the poor man, made heavier day by day, through the inordinate increase in the prices of the very necessities of life. This decision is all the more welcome politically looking to the critical times through which we are passing. I take this opportunity to express the hope which is shared by every public man in the country that the question of prices will be one of the earliest to engage the attention of the Government hereafter.

"The enhancement of the Cotton Import Duties, now supported by the unanimous vote of the House of Commons, is most welcome and is regarded as an indication that Government have realised the inequity of the Cotton Excise Duties and have determined to abolish them totally as soon as the financial situation will permit after the termination of the war. My Lord, there can be but one feeling, that of unmitigated regret, at the discordant note struck by the Lancashire Deputation to the Secretary of State over this question. As Mr. Chamberlain so aptly pointed out the Deputation displayed an 'absolute,' and if I may add deplorable, 'want of knowledge of Indian conditions and Indian feelings,' an ignorance not simply of that, but of the grave warning uttered so recently as last year by so eminent a Statesman as Lord Hardinge. The whole country must feel reassured at the Secretary of State's courageous and outspoken attitude and his firm determination 'to counteract the impression that the Government's fiscal policy is dictated by selfish considerations' and also to not 'deny to the people of India the fair play which they expect.' My Lord, the Secretary of State has effectually answered the arguments of the Deputation which were in themselves untenable. But the worst feature of the position, as it existed up to now, was not that it benefited Lancashire and did not benefit India, but that it permitted other and foreign countries to take advantage of this invidious position and to make India the dumping ground for their wares when her own staple industry was being starved. I fail to comprehend how a body of 'shrewd British merchants with a robust sense of the right and the wrong, where their own interests are concerned, should have been so carried away as to overlook the grave injustice suffered by this country for well nigh twenty years. It was indeed a happy coincidence which enabled the Secretary of State to place before the Deputation the disinterested testimony of His Highness the Maharaja of Bikanir and the Hon'ble Sir S. P. Sinha, two of the representatives of the Government of India to the Imperial War Council. My Lord, I cannot pass from this subject without paying the grateful tribute that is due to Your Excellency and Your Excellency's Government for the bold and persistent stand made in seeing this long-standing wrong righted. It is earnestly hoped at the same time and even the fond belief is cherished, that the enhancement will not be looked upon as a war measure to be withdrawn on the establishment of peace. We quite recognise that this, and all other, Imperial fiscal questions must be reconsidered when we have the time to assimilate the educative lessons of the war, but the first consideration in the analysis must be the interests of India.

"My Lord, the Budget is not the only land-mark in the history of this country set up within the most epoch-making period in the annals of the world. A new and greater land-mark was created only the other day by the enactment of the Defence Force Act, and by the throwing open of enlistment facilities in a greater measure to the sons of India. That measure is again a happy augury of the 'changed angle of vision', and I have little or no doubt, will meet, with that prompt and extensive response which it fully and eminently deserves, although I am led to fear that the response as such may to some degree be handicapped by the absence of the privilege of Indians being granted commissioned ranks and perhaps the meagre salary paid. I feel confident, however, that the patriotism and selflessness of young India will rise superior to these considerations, and that there will be that free offer of service which we all so proudly and with confidence expect. I also consider that, if enlistment for Indians was thrown open from 16 to 18, it would have brought opportunities to a wider extent to the youth of the country to be trained in the profession of arms, and thus laid the foundation for a great Indian citizen army. His Excellency the Commander-in-Chief's assurance that 'all eminently temperate suggestions which have been put forward will be fully and sympathetically considered in the future' conveys the grateful assurance that these and other considerations will meet with generous treatment.

"I regret that my Honourable friend, the Finance Minister, should have been compelled to resort to an increase in railway freights. Owing to the high prices ruling at present, it may not be felt so much for the moment, but after all, the return which this increase will bring in must be felt so much for the moment, but after all, the return which this increase will bring in must be slight, and it must hamper the internal trade of the country, and I would rather he had resorted to some other means of raising revenue. I am glad of the assurance that it is to be looked upon as a war measure, and that the freights will again be reduced immediately upon the termination of the war.

"My Lord, I have already referred to the two land-marks in our progress, and I now come to an event which might well, without risk of being hyperbolic, be termed epoch-making. I refer to the departure of India's representatives to attend the Imperial War Council. The unanimous feeling throughout the length and breadth of the country over this wise step is one of unbounded enthusiasm, rejoicing and pride, that India has at last received recognition as an integral part of the great British Empire of equal, if not greater, importance than the Colonies.

and that her claim to be represented in the inner Councils of the Empire has been vindicated. While on the subject I cannot refrain from once again referring to the deep and everlasting debt of gratitude which India owes to your illustrious predecessor, Lord Hardinge, for having secured for her the great privilege. This Council will discuss not only the most pressing and all-absorbing question of how most successfully to carry the war to speedy victory, but will doubtless, after *the* question of all questions is discussed and settled, proceed to consider some at least of the post-war problems, and amongst these the question of *trade after the war*. The fiscal relation of the various parts of the British Empire with each other and with the Allies and Neutrals is bound to be raised, and I venture to express the hope that Your Excellency's Government will be alive to the importance of Indian interests in any trade or fiscal arrangements that may be decided upon, and will make it a point to see that the Indian point of view is effectually and emphatically represented and expressed, and the country's great stake and future safeguarded. I feel confident Your Excellency's statesmanship will not fail to see that full measure of justice done to the country which she deserves and has won by her sacrifice of blood and treasure for the common cause of the Empire.

"My Lord, a period pregnant with the most historical events in the annals of this country has been made more historic by the Ordinance recently issued by Your Excellency's Government prohibiting indentured labour. It is no mere benevolence or vague sympathy that has led to the Ordinance being issued, but a far-sighted and sagacious statesmanship quick to grasp the position and the degrading reality of the situation which has led to it, and My Lord, this measure is bound to evoke unstinted and unqualified approval throughout the country."

The Hon'ble Mr. K. V. Rangaswamy Ayyangar :—"My Lord, the provision of a hundred millions sterling together with its interest, which amounts nearly to double the gift, towards the war expenditure of the Empire, is undoubtedly the most prominent feature of the Budget of this year. Apart from the consideration, as has been pointed out by our esteemed colleague, the Hon'ble Pandit Madan Mohan Malaviya, of neglecting to take this Council into confidence before the contribution was made, the burdening to a breaking point of a country, whose poor people are already over suffering owing to results of a peculiar economic policy of the Government of India, without leaving a margin for emergencies, should furnish an insoluble problem to the statesman. This danger of the total helplessness of India in the event of a direct attack on her, though it is to be hoped that the recent brilliant victories of the British arms in Mesopotamia and other fronts would make this a remote contingency, must not escape the notice of this Council. It is, of course, difficult to say what the end of the war will bring to us in the shape of new international relations. We cannot lightly brush aside what policy actuated the *framers* of the Government of India Act for the necessity of the inclusion therein of sections 20 and 22.

"In this connection it has to be pointed out, especially in view of the unmerited complaints brought against India in certain Anglo-Indian organs, that even without this huge contribution India has borne more than her own fair share as compared with other parts of the Empire from the services already rendered by her in her sacrifices of men and money.

"Carefully did I scrutinize the figures of the contribution towards this loan in both men and money by India and by the various Colonies. I have not deemed it proper to disclose the figures at the present time. I am well convinced that no Colonies peopled with richer classes have made a similar sacrifice. Is it fair to strain the resources further?

"The immediate result of all these is the levy of a differentiated Super tax. I had already spoken of its unfairness when the Bill was first introduced—especially that aspect of it which cleverly excludes Joint Stock Companies while seriously affecting the richer section of Indians that has ever been ready to contribute to war funds liberally. The enhanced charges on telegraphs and postal and the increased fares on railways again virtually constitute increased taxation seriously affecting the richer sections. Indeed the surcharge on goods carried by railway and the tariff on yarn and piece goods affects the people, as one Bengali paper puts it, more than the salt tax itself. Perhaps the tariff may prove good as it may serve to protect indigenous textile industries a little; and I do not agree with some who say that it is something as medical aid being requisitioned to the dead.

"Again, the *note of* alarm has already been struck by the announcement of the Finance Minister in paragraph 60 of his speech that even land may not be exempt from further taxation. If it is to partake of the nature of a general increased cess, it will affect all sections of land-holders the majority of whom, it is notorious, are already on the brink of bankruptcy. A little reflection is enough to convince that taxes on Zamindars are of the nature of tributes from ruling chiefs, while it is unfair, if not illegal, to enhance land tax on ryotwari land-holders within the period between one settlement and another. For even as claimed by Government land tax is taken to be a contract to pay at a definite rate for a definite period. Our Honourable Finance Member has realised that it was the land-holders who were maintaining the local roads and railways for the convenience of all the other classes, and yet he has declared in this strain. It would be a matter of great heartburning if another burden, as indicated by the Hon'ble Member is brought to bear upon them.'

"It has been repeatedly advocated in this Council that the subject of Primary Education should receive the urgent consideration of the Government next to the question of military expenditure. But, in this land of agriculture as one representing mainly agricultural interests, may I not be permitted to urge on Your Excellency, with all the emphasis I could command, the necessity of recognising the improvement of irrigation as the foremost duty of Government. This seems to me and to many others as a panacea for most evils. It will enable people to help

themselves in many important matters where they are helpless now—such as, education, improvement of sanitation, etc. It will minimise the recurrence of famines which so often direct the finger of scorn against British administration. At present in India, education as given by the Government is recorded to only as a means of getting a livelihood, and irrigation would better achieve this object. By comparing education with irrigation, it is not at all my aim to underestimate the value of education. I attach as much importance to education as any ardent advocate of it, and I say that irrigation should be recognised as equal in importance to education. There are many important schemes of irrigation where delay would simply be dangerous. The decision of the Supreme Government in the matter of Kannambady Project is sure to bring on the greatest hardships on the people of Tanjore and Trichinopoly districts, unless the Mettur project is taken on hand for execution immediately, and I fear that many other Native States would take a leaf from the Government of His Highness the Maharaja of Mysore and steal a march over the Government of India, taking advantage of its dilatoriness. It is a matter for serious regret that in the current year again there is a further retrenchment under the head which must necessarily impair the proper working of even the existing systems of irrigation. The agricultural classes have the largest claim on the consideration of the Government, and I cannot too strongly urge on it the necessity of adopting a liberal policy towards them especially in the matter of irrigation.

"I have already brought to the notice of this Council the greatest injustice that is continued to be done to many Hindu and Mohammadan religious institutions by the action of the Government in not giving to them the full benefit of the incomes derived from their lands that are managed by the Government, and in not returning to them the unpaid and accumulated surpluses of previous years. It is a strange plea for the Government to advance that it is unable to get at the exact accounts; for most accurate accounts are always kept as regards the claims of Government itself against any of its subjects, especially if they happen to be agriculturists. Many of these temples are in a ruinous state of repair, and it will bring contentment and comfort to thousands of people if their property is restored to them completely. They no longer require any further nursing from Government, if they required it so long at all under these costly conditions. These Trust Funds should receive the most sympathetic consideration of Government, and I must beg Your Excellency to issue strict instructions to Local Governments for more liberal and straightforward dealings with these religious institutions.

"The action of Government in having put a stop to the emigration of indentured labour during the war has secured for it the thanks of the Indian community, and it is to be hoped that steps may be taken to stop it permanently even after the war.

"A few days ago the Indian public was much amused to read that the Secretary of State had taken shelter, while replying to the protest of Lancashire against Indian cotton tariff, under the plea that 'it was not within practical politics to raise excise as not a single Member of the Legislative Council of India would vote for it.' It is indeed a rare compliment especially to the non-official section and they may be amused if they do not know how to receive or in what terms to acknowledge it. But it is sad to reflect that few of the many Resolutions of non-official Members have been able to make head against the official majority—as though there is such perverted and concentrated unreasonableness in all their demands. I can understand the ignorant villagesman preferring requests to us as soon as we get into the Council for rectifying one or the other of their grievances and abolishing some of their heavy taxes. But it is surprising to see that the Secretary of State credits us with powers that we constituents know we cannot exercise.

"It only remains for me to join in the general chorus of congratulations on the Honourable the Finance Minister on his having so ably framed the Budget of this most trying year and on the Honourable the Educational Member for providing 30 lakhs more this year than the last for education."

The Hon'ble Mr. M. B. DAMLECHOY.—"My Lord, if the Hon'ble Sir William Meyer has the misfortune to have the management of our finances in times of exceptional difficulty and stress, he has the singular good luck to have the whole country at his back in his financial arrangements. The cordial reception accorded by the public to the Budget, marked though it is by extra heavy expenditure as additional taxation, should be welcome to any Finance Minister. It should likewise be welcome to Government, both here and in England, affording as it does the clearest proof of the good sense, the patriotism, and the enthusiasm of the whole Indian community in the great allied cause. Abnormal expenditure and heavy taxation are always distasteful to the people, and if they cheerfully accept the position, it is not because they do not feel the strain, but because, in their firm determination to strengthen the hands of His Majesty's Government in the crisis, they have not the slightest disposition to spare themselves.

"My Lord, by far the most remarkable feature of this Budget is the bold decision of Government that India shall raise the largest possible internal war loan, and supplement it by taking over so much of the British loan as may be necessary to bring the contribution to £100 million. This decision of your Excellency's Government has been cultivatedly welcomed throughout the Empire and further proof of Indian's loyalty and determination to cheerfully share in the sacrifices of this great war. Your Excellency rightly interpreted and voiced the feelings and sentiments of the people, when in January last Your Excellency communicated to the Secretary of State that 'the time has come for India to place her credit and her taxable capacity at the disposal of His Majesty's Government', and that such an offer 'will evoke a general response from the Princes and peoples of India'. The War Loan is undoubtedly an event which will truly form a distinct landmark in our financial history. The Ruling Princes and peoples of India are fully alive to the sacred responsibility which has devolved on them as

a component part of the great British Empire, and are only too eager to take their share in the sacrifice of blood and money, and are prepared to participate in all financial burdens however heavy. We remember with gratitude the substantial pecuniary and rendered by the people of England on several occasions when dire famines afflicted our country. My Lord, the amount of the proposed contribution has not evoked in the country any adverse criticism, and it is only just to acknowledge that there is a loyal desire everywhere to abide by the Government decision. The reasons underlying the popular support are clear. A thorough identity of Indian interests with those of the British Empire as a whole, and a general keen desire to share the financial responsibilities of the war without strict regard to the financial capacity of the country, are the most important among them. Mr. Chamberlain was quite justified in affirming that the grant from India has been made 'by the unanimous good-will of the Indian people.' The people of England have made the greatest sacrifice both in men and money, and we Indians, whose fates are indissolubly linked with the British people, will not lag behind, either in sympathy and enthusiasm or in making any sacrifice which is consistent with our economic condition. We cannot lose sight of the fact that during the last two-and-a half years India has wholly escaped hardships and other serious consequences attendant on a war of such magnitude, and on the whole has been free from all perils be ses owing to the splendid service the British Navy has rendered in guarding all the sea routes to our great Empire. We fully realise that no sacrifices on our part are too great for the victory of the British arms. It is under British rule that India has enjoyed unbroken peace, material prosperity, and religious toleration, and has made rapid strides in general education, culture and civilisation. Our duty requires us to do all we can to bring the war to a victorious termination. It now only remains for every person in this country from the highest to the lowest to respond to the call ungrudgingly and with unabated enthusiasm, and to subscribe every rupee that can be spared to make the War Loan a colossal success and a worthy contribution of a great dependency whose claims to a voice in the Councils of the Empire have recently been upheld. At last an opportunity for India has arrived. Let India rise to the occasion and show to the world that she is not less alive to her sense of national duty and responsibility than other dependencies of His Majesty's great Empire.

"My Lord, I may be permitted to respectfully point out that the scheme devised for the payment of £100 million sterling to His Majesty's Government, though admirable as it is, is capable of improvement. In my humble opinion there is another practical method of meeting a substantial portion of that liability than the proposal to take over the £90 million sterling of the Home Government's War debt. The Government proposal entails an annual charge of at least £4,350,000 in interest and sinking fund, an amount considerably over the total annual payment of interest on the whole of the Rupee Debt of India, and about two-thirds of the total annual interest on the whole of our Sterling Debt. Add to this the annual charge of the £10 million loan, and the total annual charge will be heavy. And not only that: whereas practically the whole of our existing Public Debt, both Rupee and Sterling, has been raised for *reproductive* purposes, and the interest is charged to the revenues from our railways and irrigation works, the whole of the new loans of £100 million sterling will be for *unproductive* purposes and the annual payments therefor will be a charge upon the general revenues. The additional charge must to that extent affect the resources of this Government for many years to come, and thus at a time when the most urgent demands for the development of education, sanitation, irrigation, railways, commerce and industry have to be put off for want of funds. Taxation has its limits in all countries; and the limits must of necessity be narrow to a degree in an industrially backward country like India. Ordinary prudence would counsel the maintenance of a substantial margin of taxable assets, especially in India. But with the new scale of taxation in operation this margin has become extremely narrow. It would be wrong to calculate upon a reversion to our pre-war expenditure even after peace has been restored. The Hon'ble Sir William Meyer told us last year that 'the termination of the war, when it comes, will leave us with heavy financial demands upon us.' And, further, 'the experiences and lessons of the war must also add in some directions to our permanent military charges.' How shall we meet the heavy financial demands on the restoration of peace once we use up the sources of revenue in providing for extraordinary burdens? We must look ahead. From the analysis of the position in the Honourable the Finance Member's speech three other possible directions of taxation occurred to Government, one of which—an excess profits tax—must disappear at the end of the war. It is quite within the range of possibilities, especially in the likely contingency of the war being prolonged, that the remaining two sources will also be used up before long.

"My Lord, on a careful review of the facts it becomes necessary for us to devise, if practicable, an alternative scheme of financial aid to Britain without in any way reducing the amount of £100 million; and I submit that it would be far better to reduce materially the amount of the British war debt proposed to be charged to Indian revenues by making over to the Imperial Government a substantial portion of the Paper Currency and Gold Standard Reserves now held in England. The Honourable the Finance Member has told us that the total holding in British war securities in the Paper Currency and Gold standard Reserves will amount at the end of this year to £16½ million sterling, of which £3½ million is wholly new investment. It is difficult to see why the major portion of this money, say £50 million, cannot be made over to His Majesty's Government. The gold portion of the Paper Currency Reserve held in England is, according to a strong body of expert opinion, unnecessary for the specific purpose of assuring the convertibility of our notes, and the amount of the Gold Standard Reserve might be reduced, if only for a few years, without serious risk to the sterling exchange. I am aware that the Chamberlain Committee recommended an unlimited accumulation of the Gold Standard Reserve, but the recommendation was dictated by an excess of caution which, in

the extraordinary conditions introduced by the war, must lose much of its utility. Besides, in the considered note on the Gold Standard Reserve by Mr. Abrahams of the India Office, it has been pointed out with great force that the incidents of the exchange crisis of the period between 1st September 1907 and 31st December 1908, the severest yet experienced or apprehended, show that a sum of less than £18 millions is sufficient to meet all contingencies. As a matter of fact, the Reserve stood at something less than £12 millions in that critical period. And yet there was no difficulty. It is true under the existing orders the Reserve is to be maintained at £35,000,000, but the Secretary of State might be persuaded to reconsider the position, especially in view of the fact that reduction in amount is suggested only as a temporary measure, with the sole object of avoiding, to some extent at least, additional annual sterling liability, an increase in which must proportionately aggravate the exchange difficulty.

"The investment of the gold of the two Reserves in permanent securities, some of which at least have become unsaleable, shows that it is not immediately wanted for supporting either the note circulation or the sterling exchange. In my humble opinion, the application of a good portion of this gold to the partial liquidation of the Indian War contribution is the best use to which it could be put. The interest now earned with it is much less than what we have got to pay for the British war debt taken over by us, and there is great risk of a further depreciation in the value of the securities. Again, we could have easily borrowed £100 millions sterling at a low rate of interest on the security of our productive assets. American bankers would promptly underwrite the entire amount for the mere asking, and we would also reap the benefit of a favourable exchange. I am fully aware that an internal loan is preferable for many reasons to a foreign one, but in the present exceptional circumstances such a course was permissible, especially as we would have been in a position to render more substantial aid to Great Britain in prosecuting the war by making an immediate cash payment of £100 millions instead of a transference of its long-term commitments. But we must accept the better judgment of Government. Let us all hope that India will be able to raise as large a sum as possible and retain the advantage for itself of an attractive and remunerative rate of interest.

"The increased duty upon imported cotton goods, perhaps more than any other tax, has the most unstinted and whole-hearted support of the whole country. It is regrettable that even in the present crisis Lancashire has started an agitation with a view to secure a repeal of the impost, the moral effect of which in India can only be described as diplorable. My Lord, any concession to the British manufacturer in this respect will produce the keenest disappointment among the people here. The point need not be dilated upon. We have every hope this Government will stand firm in their determination to resist any modification of the scheme. The country is exceedingly grateful to the Secretary of State for India for the bold stand he made in defending Indian interests when dealing with the Lancashire Cotton Trade Deputation. My Lord, I beg of you to convey the grateful acknowledgments of the non-official Members of this Council to his Lordship for the firmness and justice with which he has tackled a really difficult situation. Nobody here can find fault with the undertaking given by his Lordship and the Premier that the question should be reconsidered after the war in connection with the fiscal relationships of the Empire. If the fiscal policy of India is reconsidered after the war, in conjunction with the fiscal policy of the Empire as a whole, I feel perfectly confident that in any system then devised of Imperial obligations and responsibilities India's claims for a just treatment shall not be lightly overlooked.

"My Lord, the remarks of the Hon'ble the Finance Member on the wide possibilities of our paper currency system are, it is true, fully borne out by the facts, but, I beg leave to point out, any attempt at the introduction of a one rupee note in 'times of these incipient uneasiness' as the Hon'ble Sir William Meyer calls them, will not only prove a failure, but may create an undesirable impression among the illiterate masses of India as regards the soundness of the whole paper currency system.

"My Lord, the announcement that the Secretary of State has sanctioned 'a systematic and liberal scheme of delegation' in the matter of financial powers, will be received throughout the provinces with genuine satisfaction. The aim should be to secure for Local Governments reasonably large powers of expenditure and as large an autonomy in financial matter generally as is consistent with the responsibilities of the Government of India as the supreme administrative head. Decentralisation in finance has been felt to be a necessity for years past, and any sound scheme which works towards that end must be welcome.

"The Hon'ble Sir William Meyer has told us that no agreement has been concluded with the Government of the Netherlands Indies for the supply by this Government of Indian opium at an agreed fixed price; but what this rate is, the public do not know. We do not know, too, the contract rate per chest at which opium is supplied to Hongkong and the Straits Settlements. Complete information on the point is necessary for the satisfaction of the public, especially because the Government estimate of the strength of the market is marked by some nervousness. Last year the upset price per chest of opium offered for sale by public auction was at first fixed at Rs. 1,800, an inordinately low figure according to export opinion and as proved by subsequent experience. It was raised to Rs. 2,500 a few months later, but the competition price swung about Rs. 3,000. This time the upset price has been raised to Rs. 3,300, but perhaps the public sales will prove that it, too, errs on the side of moderation. In view of these facts a new arrangement to sell opium to consuming Governments at a low price will look justification. My Lord, in this matter of opium the people have cause enough to be nervous. The past history shows that, without any

regard for the wishes of the people here or the financial needs of this Government, India was deprived of a steady annual revenue of £5 millies and more, a revenue that would by itself have almost a fully covered the annual sterling liability entailed by our war contribution. If we cannot undo the past, let us be careful about the future.

"The public would likewise wish to have fuller information about the form, composition and distribution of the Paper Currency Reserve. A statement on the subject similar to that regarding the Gold Standard Reserve should be included in the *Finance and Revenue Accounts of the Government of India*, and this statement should be brought up to date in the Explanatory Memorandum accompanying the annual Financial Statement, care being taken to show the notes held by Government in the Reserve Treasuries.

"My Lord, the Hon'ble the Finance Member has discussed fully the possibilities of additional taxation in view of the extra financial needs of Government. One would have felt more grateful to him if he had scrutinised with his characteristic vigour the possibilities of retrenchment in Civil Expenditure. It is time this matter should be thoroughly investigated. That there is scope for retrenchment, is widely believed. The larger employment in the higher ranks of indigenous agency wherever practicable will surely result in greater economy. An authoritative statement by the Hon'ble the Finance Member based upon careful investigation, would help the people materially to judge correctly of the steady growth in expenditure under the two heads 'Salaries and expenses of Civil Departments' and 'Miscellaneous Civil Charges,' as also of the possibilities of the future.

"The special recurring grant of £200,000 for the improvement of the training and pay of teachers in primary and secondary schools is beyond question the most agreeable feature of the budget under review. We note with gratitude Your Excellency's personal influence in it, and only hope it will beam expansive grant in succeeding years.

"One word more: My Lord, we are all now anxious about the position of India in the reorganised British Empire. The pronouncements of high authorities in England, Lord Milner's recent address at the British Empire Producers' Association among them, are the least calculated to allay our anxiety. Whatever may be the fate of the already famous memorandum of the 19 members, this much is plain, that any confederation of the different units of the British Empire which does not secure to India, not only a position of dignity and trust, but power proportionate to her population and importance, will be viewed with the keenest disappointment. We certainly cannot reconcile ourselves to the position of administrative and fiscal subordination to the Dominions. The people look to Your Excellency for securing to them that justice and generous treatment to which they have earned an indefeasible title by their conduct during this crisis."

The Hon'ble Mr. BHAV:—"My Lord, I want to make one or two remarks on the budget, but I feel that I stand between the proverbial devil and the deep sea, for in the Honourable Member's Financial Statement the other day there were certain words which seemed to me very pertinent, and words which should be borne in mind by all would-be critics—they were these 'in regard to this and other alleged shortcomings our critics have not been in a position to take into account the various factors of a complicated situation.' That is my devil.

"Last year the Honourable Member said: 'I do not mean that there have not been criticisms on this point or on that, it would show an almost unhealthy state of unanimity if there were none such.' That is my deep sea.

"Now the last thing I want to do is to make unjustifiable criticisms or in fact to criticise at all in times like these, when the least one can do is to refrain from anything that may make even more difficult than they are the tasks of those in high places, but, on the other hand, I should not like to be accused of unhealthy unanimity, and I hope in the brief remarks I propose to make that I may be able to steer a course between the two and not strike anything that may be considered a discordant note.

"Criticism of actual war measures appears to me out of place, but in so far as those measures affect the future after the war, I think that criticism, if not perhaps necessary, is at least intelligible and not unreasonable, and there are two points in the budget that I propose to refer to in their bearing on the future.

"The first is the position of the railways. In her railways, India possesses a very fine paying asset, and it behoves her to maintain that asset at the very highest pitch of efficiency and to develop it continually. Now, as things are, what is the position of that asset? My Lord, it is a wasting asset. One of nature's unalterable laws is that you cannot go on taking out without putting something back, whether it be land or anything else that produces.

"What has been taken last year from the railways? Practically the whole of their magnificent profits. Where have they gone? It is hard to say. One might pick out several heads of expenditure and say here or there, but if I may use a vulgar expression the Honourable Member has practically 'blued the lot.'

"What has been put back? Almost nothing, and why? Because it has been impossible to purchase material for renewals and repairs. Quite so. But is that an unassailable reason why money that could not be spent should not have been set aside to purchase later on?

"I believe I am correct in saying that railway finance does not favour as a rule reserves on account of depreciation, etc., the theory being that a railway does not depreciate, but is maintained in a constant state of efficiency out of revenue, but when material is lacking to maintain that state of efficiency, and money is available, is it not the proper thing to do to make a reserve?

"Perhaps the Honourable Member will say, 'but see what I have allotted for 1917–18.' I would say the allotment, whether it is sufficient or not, is for next year, what about the arrears

of last year and perhaps the year before that? I would prefer cash. Allotments are slippery things, they have a way of being cut down; they have to become grants, and grants again get cut down and lapse through inability to spend. Or perhaps the Honourable Member will say that he has really only borrowed the money that should have gone in maintenance and that it will be forthcoming when it can be spent. My Lord, is not that the old, old story? The perfectly honest man uses money that belongs to some one else in the full belief that he will be able to return it when required. When the time comes, and he cannot do so, what does the law call it?

"I have no doubt that the Honourable Member fully intends to give the railways all they require when they can spend it, but I must confess to very grave doubts as to whether in the midst of claims for education, claims for industrial development and what not, he will be able to fulfil his intentions. I am ready to believe that the Honourable Member had no choice but to take this money; that, had I been in his place, I should have done the same: in times like these we cannot be choosers and the theft by a mother to feed her starving child comes as near being justifiable as any theft can be.

"What has been done cannot be undone, but I would ask the Honourable Member if he cannot find some means of making sure that he will be able to put that money back before the day comes when it will be required of him. He has taken steps to provide a reserve against depreciation in the investments on behalf of the Paper Currency Reserve; would not similar steps be more than justified in the case of railways? I would sooner have seen some of the railway earnings invested in war loans and definitely earmarked as belonging to the railways, even if it meant further taxation, than face the possibility, to me I fear the probability, of the railways being starved in the years to come. Financially for years past they have not had fair treatment nor opportunities for full development, and they never will have, I fear, until their finances are definitely separated out from those of the Government of India. As long as there is one common purse which swallows their receipts and grudgingly, owing to the many calls made upon it, makes their disbursements, I fear their claims will not receive the consideration they deserve and development will proceed much more slowly than it ought.

"And now, My Lord, let me turn to the super-tax. A few days ago I stood here and resumed Your Lordship that our services were at your disposal. I can now only add that those services included money. I do not think that anyone is criticising the new Act has meant that he had any objection to paying. If he had, then certainly he will not get much sympathy here or anywhere else, but objection has been taken to the method adopted of raising the required revenue, on the ground that it is not necessarily only a war measure, but may continue after that and have a very bad effect on the financial policy of companies, in that it offers to those in control a direct inducement to avoid the tax by distributing profits up to the hilt and not putting a fair proportion of profits to reserve. That this is not an idle objection the Honourable Member has admitted by once making a concession of 10 per cent in addition to the usual depreciation allowance.

"It is objected that this is not enough. Well that may be so or not, but if the fears expressed prove well founded, I have no doubt that the proposed general revision of the Income-tax Act will afford the Honourable Member an opportunity for putting things right. That he will be ready and anxious to find a remedy, if one is required, I feel assured by his attitude on the questions that came up in Select Committee which was as sympathetic as anyone could wish. The Honourable Member had to raise the money; in view of what has been done at home, an obvious source to tap was the large profits known to have been made by certain companies, firms and persons last year in India. The Honourable Member devised a method of doing this which I do not suppose he considers an ideal method, but which he gave us as the best he had been able to devise, and as I have not heard anyone suggest a better or been able myself to think of one that would not have been open to equal or greater objection, that best is good enough for me.

"No method of taxing operates with absolute fairness or even satisfies everyone; to have devised a method of getting in so much more revenue without causing more grumbling is an achievement that is a testimony both to the skill of the Hon'ble Member and the readiness to pay of those concerned.

"Taking the budget as a whole, I think that any who feel disposed to grumble expected really to have a good deal more to grumble at, and that the general verdict is that the new burdens have been, as the Hon'ble Member claims, imposed on the shoulders of those best able to bear them, or at any rate on some of those best able to bear them.

"I cannot sit down without a word about the war loan. It is said that it should be necessary to offer special inducements to the subjects of the Empire to lend their money to the Empire in time of need, but it is no good moralising on that point. The special inducements have been offered, and it seems to me that any money which is available for investment in the war loan and is deliberately withheld becomes, so to speak, blood-money, and should and probably will bring bad luck if not worse to him who so withholds it."

The Hon'ble Maharaja MANINDRA CHANDRA NANDI of Kasim Bazar:—"My Lord, on behalf of myself and the constituency which I have the privilege to represent in this Council, I offer Your Lordship our sincere congratulation on the budget which Sir William Meyer has prepared with such foresight and wisdom and which was presented to us only a couple of days ago. This first budget of your Viceroyalty promises to be one of the most epoch-making events in the history of Indian finance for its courage as well as for its virtues of economy and commission. In spite of the imposition of several taxes, it has many features which commend themselves highly to the consideration of the people. Not many years ago, Sir Guy Fleetwood

Wilson pronounced one of his annual Financial Statements to be a Swadeshi budget, because circumstances had permitted him to make very large grants for education and sanitation. The present budget of Sir William Meyer can, in a similar spirit, be called 'the people's budget,' not so much for its positive benefactions as for its negative virtues. It avoids any imposition of taxes upon the agricultural masses of our people; it does not increase the income-tax; it does not tax the necessaries of Indian life.

"It is a matter of considerable satisfaction that Sir William Meyer has refused to increase the duty on salt which would have certainly meant greater hardship to our agricultural population and their ill-fed cattle. I hope for the best interests of India, as well as for the good name of our Government, that, however dark the fiscal situation may be in the future, the duty on salt shall never again be increased, and that an early opportunity should be availed of to reduce it as soon and as much as possible.

"I also congratulate the Finance Member for his having avoided a further increase of the land-tax in India. Sir William, however, has declared that 'while we refrain on the present occasion from imposing additional Government taxation on agricultural incomes, we can give no pledge that we shall refrain from doing so hereafter, should future necessities oblige us to take this course.' I express a hope in the best interests of my country and for the good name of our Government that such a necessity should never arise, and, if it should ever arise at all, the Government should not go back upon the promises and pledges contained in the Permanent Settlement of Bengal and the enactments connected therewith, though the Council may be aware that with the Public Works Cess and the Road Cess there has been a violation, in the words of Sir Frederick Corrie, of 'the positive statutory engagement' made by the Government with the zamindars of Bengal.

"As regards the new taxes imposed this year, I have got a few words to address to Your Lordship. I find that the burdens have been put on the right shoulders and equitably distributed. I have no exception to take to the export duty on jute, though I think that a surcharge on railway goods will ultimately recoil upon the Indian consumer and hamper a bit our nascent and infant industries. As for the super-tax on all but agricultural incomes, I hope Indian finance will admit of its being revised at no distant future. The easy passage of these fiscal measures in the present Council is due very largely to a general feeling of public spirit which desires to help the Empire at this time of need.

"The whole of India rejoices to-day that the Government have seen their way to increase the import duties on cotton from 3½ per cent to 7½ per cent without, at the same time, increasing the countervailing excise duties on Indian cottons. Everyone in this Council is aware of the fact how Lancashire has resented this treatment, and how the Government of India has had to face the music both in and out of Parliament. It does one's heart good to see the stand made by Mr. Austen Chamberlain on behalf of India in regard to this matter. Lord Hardinge, speaking on this point in his last budget speech in this chamber last year, asked the people of India 'to await the future with patience and confidence'. Mr. Chamberlain in his reply to the Lancashire Deputation has not tried to minimise matters or to hold out hopes for the alteration of the arrangements now arrived at in connection with these duties. The countervailing excise duties, first imposed in 1894 and reduced to their present scale in 1899, have been looked upon with a deep and rankling sense of injustice and injury by our people as, in the words of Mr. Austen Chamberlain, this excise has not only been a 'hateful tax,' but 'it seems to me there has been protection hitherto, but there has not been equality hitherto, and that the protection has been on the side of Lancashire.' Sir William Meyer deserves our warmest thanks for having removed this open sore and increased the import duties on cotton to what they were from the year 1894 down to 1875. Every well-wisher of India hopes that no false ideal of imperial responsibility and obligation should ever oblige the Government to reverse the decision which it has already taken in the matter.

"Having said all that I intended to say on the new taxes, I will come to the war loan. Though the amount of one-hundred million pounds sterling is practically equivalent to the permanent rupee debt in India, and seems to be large enough for the resources of the Empire, it is practically nothing compared to the need of the Allies. It is not a fact that India has not tried to do her best to help the Empire with men and money, and it is a pity that many of our critics and candid friends should not have considered our contributions enough. I will not mention at this place the number of troops that India has sent out to the various theatres of war, but I only beg to remind the Council that India, since the outbreak of the present war, has contributed indirectly rather large sums of money to meet the financial responsibilities of the Empire. Sir William Meyer, in the budget under discussion, has given us the figures by which we can see how the Indian army expenditure has mounted up during the last three years. In the year now budgeted for, we find our military expenditure, apart from our marine contribution, running to over 25 million pounds sterling. Indirectly, a large portion of it must be taken as a part of our contribution towards the war. And if, on the top of this, we have come forward to pay to the Home Government 100 million pounds sterling directly for the war, we think India will not have done badly on her part. I only hope that the bulk of this loan will be raised in this country, for in that case the interest on this money will come back to our pockets instead of going out of India. This is a matter which should be pressed very much upon the attention of all educated and patriotic men in this country.

"The Government seems to be at its wit's end in the matter of raising more revenue in this country, particularly at a time when money is so badly wanted on all sides. It appears to me a great pity that the Government has not so far cared to encourage the development of Indian industries, for it is an economic truism that an agricultural population can never contribute

so handsomely to the State as a manufacturing and industrial population can. If India had been more advanced to day than it actually is on manufacturing and industrial lines, it certainly could have come to the rescue of the Empire far more readily. I think it ought to be the first duty of the Government to encourage the development of industries in every direction, not only for the purpose of making India more rich and prosperous, but also to prevent the exploitation of our markets by different countries of the world. The Government should even be prepared to face English competition boldly, for Indian Industries have got to be developed, competition with England notwithstanding. In this connection, I cannot do better than quote the following eloquent words of our Secretary of State: 'There will be more industries in India which will compete with our own. There must be. It is a political necessity for India. It is an industrial necessity for India. It is a social necessity for India.'

"In connection with the question of raising more revenue in India, I do not see why the Government of India should not again try to have as much revenue from opium as it can.

"I now turn to the expenditure side of the Indian Budget. It seems to me to be a matter for some regret that sufficient money is not spent under the head of irrigation in my province of Bengal. It may be, and it still is, true to some extent that Bengal is covered with a network of waterways, and that cultivation there depends more on the annual rainfall than on irrigation canals. I will take this opportunity to inform the Council that, for some reasons or other, the Bengal rivers are drying up, and that they are proving a source of double danger to the people of my province. The silting up of many of these rivers is causing malaria to spread far and wide and making navigation throughout the year impossible—thus hampering not to a small extent the development of commerce and the facilities of communications. If the Bengal rivers are well looked after, dredged and trained they should not only provide the people with the greatest facilities for cultivation, and the cheapest transport conceivable, but would also supply them with good and wholesome drinking water which they want so badly and at the same time prove an insurance against malaria.

"I quite feel that this is not the time for any of us to ask the Government for more grants for education and sanitation, though I am glad to find both Sir William Meyer and Sir Sankaran Nayar willing to grant adequate sums of money for these primary demands of the people as soon as the war is over. In spite of the difficulties of the situation, it is gratifying to see Sir William Meyer giving a recurring grant of 30 lakhs of rupees a year to Sir Sankaran Nayar to increase the efficiency of the teachers of primary schools. This is all the more welcome in view of the fact that not an inconsiderable portion of the money granted for primary education has hitherto been spent only on bricks and mortar and inspecting staff. I have no doubt that this recurring grant for the improvement of teachers of primary schools will prove a very healthy and notable departure.

"Speaking of education, I would beg of the Government to give their most serious consideration to three important matters. In the first place, Bengal badly needs an agricultural college; for Bengal, we are told in the last official report on the 'Progress of Agriculture in India,' has 'suffered severely in respect of systematic agricultural development.' If such a college has got to be established, Dacca would not be a bad place for it, as there is a big agricultural demonstration farm there already. At present, the college at Sabour, in Bhagalpore, is shared between the Bengal and Bihar Governments, and, being so far away from the centre of the Bengali-speaking people, it fails to draw many Bengali students. The second thing wanted is a grant for vernacular medical education in the different provinces of India, on which a Resolution was accepted by this Council not many months ago. The third thing that I would urge upon Your Lordship's consideration is, that a portion of the grant on education should be ear-marked for the purpose of building hostels and boarding houses for students of the backward or untouchable classes, who, in many parts of the country, do not find accommodation in existing hostels on account of caste and religious prejudices.

"I am glad that Sir William Meyer has introduced a new sub-head in his present budget in consequence of a promise made by him last year in this Council. This year sanitation is not included in the 'Budget under head No. '24—Medical,' but figures as a separate sub-head. This seems to be a due recognition of the claims of sanitation, and I hope this will soon prove to be one of the most expanding items of our public expenditure.

"I will now address Your Lordship very briefly on some questions of policy and principle apart from the budget. I would invite the Government in the first place to give the new Munitions Board full powers to grant subsidies to Indian firms for the manufacture of all things necessary for the war. I would also ask the Government to do its best to revive the manufacture of salt in Bengal, Behar and Orissa.

"I desire to thank the Government of India for the recent orders prohibiting Indian emigration.

"Your Lordship also deserves special thanks at our hands for the representation which you have succeeded in securing for India in the Imperial Conference that is to meet in London in a few days' time. As Your Lordship very pointedly observed in your opening speech at this Session of the Council, it is the first step that counts. We have no doubt that this will open out a new Chapter in our relation with England and the self-governing Colonies and Dominions, and will form the basis of a true partnership which will ultimately be a source of great strength to India, as well as to the other parts of the Empire.

"There is another matter to which I feel called upon to draw your attention. The Indian army have been much to the fore in the present war, and—irrespective of any considerations, pecuniary or otherwise—have shed their blood freely on the battle-fields of Europe, Africa and Asia. These men deserve to be treated by the Government with greater consideration than has

hitherto been accorded to them. The question of the improvement of the status, position and prospects of the Indian officers and men of the Indian army is one that should have the immediate attention of Your Lordship's Government, and I hope, in this case at least, it will not be one of deferred hope making the heart sick

"My Lord, at the conclusion of the last Session of the Council at Simla, I had the privilege and honour of heading the list of signatories to a memorandum which we felt bound to submit to Your Lordship on some post-war reforms. I will not anticipate the decision of the Government of India or of the Secretary of State in this matter, but I will remind the Government of India, in the pregnant words of Lord Hardinge, that 'it is only by the study of the welfare of the people and by the reconciliation of the administration with their awakening and legitimate aspirations that the foundations of British rule in India can be broadened and solidified.'"

The Honourable Raja Sir Rampal Singh :—"My Lord, it would be presumptuous on my part to pronounce an opinion upon the Imperial Budget—the first of its kind that has come up for discussion as far as I am concerned—by diving into its complicated and somewhat perplexing figures which, but for the lucid and exhaustive statement made by the Honourable the Finance Member, might have remained unintelligible to me in several portions. On this account only, if on no other, he is fully entitled to our gratitude which being uppermost in our hearts cannot but seek expression in words. The masterly manner in which he has grasped the situation, overcome the difficulties and managed the finances of the country during the current year, is worthy of high praise. These are most extraordinary times, and I consider in all sincerity that it is our good luck that we have in him such an able and sympathetic financier at the helm to guide our financial affairs. I know he has received encomiums and congratulations from every side, and I am sure he will receive many more on the present occasion too, yet I feel I would be wanting in my duty if I failed to join in offering the meed of praise which he so richly deserves.

"My Lord, the exigencies of the abnormal situation resulting as a natural consequence from the gigantic war which Germany has unscrupulously waged not only against our beloved Sovereign, but also against all the well established principles of morality and humanity demand very great sacrifices on our part and we the people of India with one heart are willing unflinchingly to undergo them with the rest of the Empire. This is in India's own interest, and all sensible men fully realise it from the bottom of their hearts. I may assure Your Excellency, if any assurance be needed, that the most sincere love and devotion which we bear for our King-Emperor and the confidence and reliance which he reposes in us shall go in increasing measure to give us strength, fortitude and will to meet still greater hardships in the cause of the Empire till Germany is crushed and a victorious peace is restored to the glory of him whose subjects we take a pride to be. Signs are not wanting, the day does not appear to be far distant when the consummation of this end which India so passionately desires shall become an accomplished fact.

"My Lord, without in the least meaning to cavil at the new taxes that have been very judiciously imposed this year, I take the liberty to say that it is a matter of no small concern to us, especially the new Members of the Council, as it must be to Your Excellency, to have to pass in the very first year of our incumbency in this Council a Budget on fresh taxation basis. In a sense it is unfortunate. But, My Lord, that concern is not only assuaged but a feeling of satisfaction takes its place when we look upon the object in the interest of which fresh taxation has been resorted to. Taxation by itself is an evil, and no one will be inclined to give one's acquiescence to such a measure unless compelled by the justness of the object for which it is levied. It is the object which divests it from its evil aspect and makes it assume a beneficent character of becoming a source of permanent good to mankind in all their vital interests. What could be nobler, what could be better than the object the Government of India have in view in enhancing the taxes upon the country? It is nothing less than to provide for the liquidation of a debt which India impelled by a deep sense of duty is incurring in order to take share in the war expenses of the Empire. It is in that light that the whole country has received the measure of enhanced taxation without any murmur or grumble. It is the making of our contribution that will soften the sting of taxation imposed and lighten its burden though not materially yet, to be sure, morally. No doubt it is a big contribution for poor India to make, but her duty towards the Empire and its people is also equally great, and so she offers it with a cheerful heart and shall endure the burden resulting therefrom with perfect equanimity.

"My Lord, I would wish that with the contribution a message of India should also go to our beloved Sovereign and the English people to assure them that though poor in the contribution—barely sufficient for fifteen days of war expenses—yet this is the most which she could with great exertion arrange to pay at the present juncture. Her heart is with them in full sympathy and the services of her sons are at their disposal.

"My Lord, there is one more redeeming feature in the taxation, and this is the increase in the import duty on cotton goods as incorporated in the Tariff Amendment Act. I hope similar steps will be taken for the protection and development of other industries as well. As for super-income-tax, I have my own doubts as to the justice of the high graduated scale of assessment that has been adopted and as to its effect on the Joint Stock Companies and the investment of capital in other industries, because capital is believed to be shy of coming out in this country. However, perhaps, that was the best form of taxation that could be thought out for imposition with a minimum of hardship and resistance. Your Excellency's Government have very justly afforded much relief by exempting 10 per cent of taxable income from the operation of the Act

"My Lord, we are very thankful to Your Excellency's Government and to Sir William Meyer for having refrained from imposing any extra tax upon land, but there are some ominous words in paragraph 60 of the Budget Statement which give rise to some grave apprehensions in the minds of the land-holding classes of India, specially of those parts where unfortunately they are still liable to periodical enhancements of land revenue. This is not the time to give expression to any protest, or to question the justice of the observations made therein. But, My Lord, it would not be out of place to invite consideration to a few facts which have a close relevancy and bearing on the import of the paragraph referred to. It is the land-owners who are maintaining and supporting many an educational and charitable institution in the country. It is they, My Lord, who always voluntarily come forward with such means as they command to take the most important share (I emphasise the word the) in financing all movements whether they be for the amelioration of the condition of the country or in the discharge of any duty that is imposed or devolves upon her whether in connection with famine, war or anything else. They have besides very important social, moral and religious obligations also which they cannot dispense with even at the cost of their properties over which their forefathers had shed not a little amount of blood in former times. Already heavily taxed, both directly and indirectly, and liable to periodical enhancements of land revenue in some unfortunate provinces, and being the most loyal and devoted subjects of the Crown, I simply ask, would it be fair even at some future date to open the question of adding any more burden on a class that is rendering so many services to the Country and the Crown?

"My Lord, it has given us very great satisfaction and we are sincerely grateful to Your Excellency's Government for having allotted the profits that have accrued from the sale of wheat to different provinces for the improvement of agriculture. It is the most important industry of India, and without minimising the economic usefulness of other industries which as compared with it must occupy a secondary place, I cannot lay too much stress upon its development. We are under a deep debt of gratitude to the Agricultural Departments both Imperial and Local, for what they are doing in this direction. We are not ignorant of the difficulties which they have to encounter in impressing upon an illiterate mass of cultivators the utility of replacing the old orthodox system of cultivation by new improved scientific methods. The improvement can only be gradual and slow, and any impatience is liable to cause wastage. In order to further stimulate its development the need of the hour is to open at suitable places as an experimental measure some agricultural vernacular schools with demonstration farms attached to them for imparting instruction and training in primary and secondary stages of agriculture. But, My Lord, no real progress will be achieved till periodical settlements will not be done away with and permanency in revenue demand will not be vouchsafed to the Provinces still not enjoying it, but this is a controversial matter and I refrain from saying anything more upon it. Your Excellency's speech on the occasion of the opening of the last Session of this Council at Simla has filled our hearts with great hopes for the future of the Agricultural industry of this country, and I beg to assure Your Excellency that the Talukdars of Oudh and the Zamindars of Agra will do their best to co-operate with the Government in their most laudable efforts in this direction.

"My Lord, the solicitude which Your Excellency's Government have shown towards education by the allotment of Rs. 30 lakhs in a year when economy is the outstanding feature in most items of expenditure, is very gratifying, and shows that education shall never be relegated to secondary importance during Your Excellency's regime. This is not the time, My Lord, to bring before you the needs and requirements of the Province I represent, but I may be allowed to observe in passing that my Province is still very backward in education as compared with others.

"My Lord, it is a matter of considerable surprise that even after the testimony and recognition of responsible ministers and high functionaries the services of India in this war have been belittled in certain quarters. We Indians derive more consolation and delight in discharging the obligations than in enumerating our services with a view to get a reward for them. The battlefields of Flanders, East Africa, Mesopotamia and others will tell what India has done in this respect. The war funds and numerous other contributions are not to be overlooked, and over and above all these some other important services shall never see the light of day.

"My Lord, I take the liberty to say that the landed aristocracy is at present helpless to serve the Crown by enlisting in the army because our youths cannot get commissioned ranks in it. The removal of invidious distinction that at present exists will not only give satisfaction, but will also impart an impetus to general recruitment as such enlistment conforms with the old traditions of India."

The Hon'ble Rai SITA NATH RAY Bahadur.—"My Lord, I listened with rapt attention and bated breath to the excellent speech the Hon'ble the Finance Member made the other day in presenting the Financial Statement before this Council; and I take this opportunity to congratulate him on the statesmanlike way in which he has steered the financial barque during this period of storm and stress. I may add that I have nothing but admiration for the alluring schemes he has prepared for raising the war loan. I wish I could also congratulate him on all the other provisions of the Budget. But it was not Sir William Meyer's fault that he has proposed to place a heavy burden on the shoulders of the people. He has always been true to the interests of the country of his adoption, and nothing but unavoidable necessity would have prompted him to make the proposals he has put forward. It is in fact the extraordinary character of the situation which has rendered necessary the imposition of fresh taxes and an addition to the public debt of India.

"The outstanding feature of this year's Budget is the contribution of £100 millions to the Home Government for the purpose of the war. The British Empire is now engaged in a life and death struggle, the like of which has never been witnessed before. It has entailed upon Great Britain huge sacrifices in blood and treasure, and India, as an integral part of the Empire, would have been lamentably lacking in a sense of duty if she had failed to realise the gravity of the situation and to participate in these sacrifices. Happily, India, at the very beginning of this struggle, stood firmly by Great Britain, and has ever since shewn by word and deed her determination to assist, so far as it might lie in her power, in pushing the war to a successful termination.

"Soon after the commencement of hostilities and at a time when the European situation was full of imminent danger, India promptly sent an army to France which helped in no small measure to stem the tide of Teutonic invasion. The Indian forces have since shown their courage on the battlefields of Gallipoli and Mesopotamia. In addition to this sacrifice of her best blood, she has twice expressed, through her representatives in this Council, her willingness to bear her fair share of the financial burden of the war. The Hon'ble the Finance Member dealt in his first speech with the subject of India's financial contribution to the war during the last two years and a half. This includes the cost of the Expeditionary Forces sent to France, Egypt and Mesopotamia, a large expenditure incurred on account of the political situation in Persia created by the war, and a considerable additional outlay for the defence of the frontiers of India. Further, India had to strain her resources very seriously and to impose prejudicial limitations on legitimate trade activities, in order to finance very heavy charges in this country on account of the British Government, while she lent the latter large sums of money out of her Paper Currency and Gold Standard Reserves. To have a correct idea of India's financial contribution to the war, however, we must add to the expenditure incurred by the Indian Government and the moneys lent by it to the Home Government, the voluntary contributions made by the princes which have been really princely, as well as by the people to the various Relief and War Funds, the total of which would reach a high figure exceeding many millions sterling.

"We are now called upon to make a further contribution, and we do not grudge it. This contribution has necessitated the raising of a loan and the imposition of additional taxes which cannot but press heavily on the people. There are critics who are inclined to regard the amount of contribution as small, but they conveniently forget the fact that India is a very poor country. As Sir William Meyer has pointed out, the £100 million we are contributing amounts to nearly double our total imperial revenue as it stood before the war, and in view of the fact that Indian taxation has practically reached its highest limits, the amount of contribution must be regarded as a large one. To go beyond it would be to impose a burden much heavier than would be possible for the country to bear. In normal times the proposal to impose such a burden would have raised a howl of protest from one end of the country to the other, but on this occasion the people have acquiesced in it almost without a murmur.

"As for the different schemes of raising money, while we have accepted in the main the proposals of the Finance Member, we have thought it our duty to take exception to some of the details. The addition of 4 per cent to the existing duty on imported cotton goods has been hailed with satisfaction throughout the country. Although it will mean some slight addition to the poor man's burden, it will have a very salutary effect in stimulating the textile industry of Bombay and Central India, and it is to be hoped that the Government will preserve a firm attitude in the face of the agitation of Lancashire mill-owners. The doubling of the export tax on jute, which is an Indian monopoly, is not only economically defensible but is on eminently fair and wise measure. Although I am not in favour of a surcharge on railway goods traffic which is likely to increase the prices of many articles of household consumption and will hamper the growth of mill industries situated at a distance from coal areas, I would not in view of the present situation hesitate to accept it. But I cannot help taking serious objection to the novel method of levying the super tax. Section 3, sub-clause (7) of the Income-tax Act, 1886, provides that the whole income of a company or firm is liable to the payment of the income-tax while the individual shareholders or partners are exempt. The Super-tax Act reverses this method of realisation, virtually exempting the companies and firms from payment of the super-tax and making only the individual shareholders and partners liable. The levying of a large war profits tax has generally been considered as very appropriate to present conditions and it was, if I am not mistaken, at one time seriously proposed to levy such a tax on the joint-stock companies which have made fabulous profits by reason of the present war. But the provisions of the Super-tax Act will have the effect of exempting much the greater portion of the profits of such companies, thus throwing the entire burden of the super-tax on the individuals who have not in any way profited by the war. I cannot regard this arrangement as equitable, and I fail to understand why the Finance Member, while closely following the principles of raising money which prevail in England, should have departed from them in this one respect. If the super-tax had been levied at the source instead of at the destination, much smaller rates than mentioned in the Schedule to the Act would have been sufficient to yield the required revenue. It is my honest belief that a combined super-and-income-tax rate of less than two annas in the rupee would have raised one and a half millions, and would have avoided the necessity of levying a tax at the exceedingly high rate of four annas in the rupee, which, I humbly submit, will sorely press on particular individuals. I gave notice of two amendments at the time of the passing of the Act, but as I did not want to embarrass the Government, I eventually withdrew them. I may now be permitted to express the hope that the matter will be carefully and sympathetically reconsidered next year.

"I am thankful to the Hon'ble the Finance Member for omitting land from further taxation. But there are some ominous words in his speech which indicate the possibility of land being taxed on a future occasion. I consider it my duty to tell the Government that any proposal to put a tax on land will create great discontent, and such discontent will be all the greater if a burden is placed over and above the heavy burden of the super-tax.

"To impose a super-tax and then agree to subject landed property to additional taxation in violation of the Permanent Settlement would be the height of unwisdom.

"The war loan arrangements announced by the Hon'ble the Finance Member have received our whole-hearted support. Both the long-term loan of Rs. 95 with an interest at 5 per cent and the short-term bonds carrying an income-tax-free rate of 5½ per cent are very alluring offers. I have always advocated a raising of the rate of interest of Government promises. I have none but words of high commendation for the very tempting scheme of conversion which will go far towards rewing the drooping spirits of many holders of the 3½ per cent Government papers. The post-office cash certificates will be very much appreciated by the small investors, especially those living in rural areas. I have no doubt there will be a large response to each of the three offers.

"My Lord, Your Excellency has advised us not to raise controversial issues at a juncture like the present, and we have loyally accepted the advice. But I should be wanting in my duty to my country if, at the time of the discussion of the budget, I omitted to mention some of the most urgent needs of the country. These in my opinion are education, sanitation, agricultural improvement, and the development of industries. I am glad to find that it is proposed to make a recurring appropriation from Imperial revenues of Rs. 20 lakhs from the year 1917–18 for expenditure on the improvement of the pay and training of teachers. This is very good so far as it goes; but the extension of primary education is a need which is more pressing than any other; and for this purpose much larger grants than have been proposed to be made are required. The country has now for many years past demanded almost with one voice the introduction of a universal system of primary education. Lord Minto's Government informed us that a scheme of universal primary education was in preparation, but the public are unaware why this scheme was shelved. His Majesty, the King Emperor, on the occasion of his memorable visit to this country, expressed his desire that every Indian home may be brightened by the lamp of knowledge, and it is the duty of the Government to fulfil this desire in spirit and to the letter.

"The question of sanitation ought, in my opinion, to receive greater attention from the Government than it has hitherto done. In some parts of the country, the villages have become so unhealthy that they are hardly fit for people to live in. This is specially the case in Bengal, where the ravages of malaria have turned flourishing villages into jungles. The Census of 1911 shows that the longevity of Indian life has progressively declined during the last three decades. This is a serious state of things which calls for immediate action. The sanitary policy of the Government has so far been one of tinkering, and their activities in this direction have been mainly confined to towns. What we now want is the adoption of large measures, such as the proper draining of water-logged areas, the supply of pure drinking water in rural areas and the reclamation of silted rivers.

"Agriculture and industry are subjects which vitally concern the people, and which should, as such, claim the earnest attention of the Government. 68 per cent of the people of India are engaged in agriculture, and no less than 90 per cent are directly or indirectly connected with it. But very little has yet been done by Government to improve agriculture. It is true that agricultural colleges and demonstration farms have been established in different parts of India; but these have failed to prove of much benefit to the people. To be useful, agricultural education should be such as may be taken advantage of by the actual farmer, and the work of the demonstration farms should be brought to the notice of the cultivator in a way which will be understood by him. The best kinds of seeds should be distributed broadcast among cultivators, and they should be encouraged to take to more valuable crops in preference to less paying ones.

"Although agriculture is now the mainstay of the people of India, yet the fact that it is dependent on the extremely uncertain factor of rainfall renders it imperative on the Government to diversify the occupations of the people as much as possible. The Government has, it is true, a Department of Industry and Commerce, but I am sorry to say that it has yet done very little to assist the development of Indian industries. Apart from the necessity of industrial growth for the solution of the poverty problem of India, the present war has clearly demonstrated the importance of local industries from the standpoint of national safety, and I hope the subject will receive immediate consideration at the hands of the Government.

"Before concluding, I regret to have to point out that even at this time of financial stress, the expenditure under the head of General Administration shows a steady upward movement. I may be permitted in this connection to raise my voice against the increase of expenditure proposed to be incurred by the Government of Bengal in partitioning districts and that against the wishes of the people concerned. This is a time when the strictest economy should be observed on every side, and I hope Government will not indulge in any expenditure which can be avoided."

The Hon'ble Captain ASAF KHAN:—"My Lord, availing myself of this opportunity, when Members of this Council are accorded the privilege of speaking on all matters of public interest, I beg to thank Your Excellency from the bottom of my heart for having nominated me to this Council. My Lord, I am fully aware of the fact that I did not personally deserve

this high honour and dignity of a seat in Your Excellency's Legislative Council, but in nominating me Your Lordship has paid a fine and well-deserved compliment to the loyalty and prowess of His Imperial Majesty's Indian Soldiers, who have ungrudgingly and cheerfully fought and shed their blood in every theatre of this present world-wide war. Therefore, on behalf of the Indian Army, I ask Your Excellency to accept the grateful thanks for the conferment of this unique honour on one of them. I hope that this direct representation, so wisely inaugurated by Your Excellency in the Supreme Legislative Council, will be permanently maintained.

"It is my pleasant duty also to thank Your Excellency and His Excellency the Commander-in-Chief jointly for having seen your way to enhance the pay of the Indian Officers and also allowing free rations to all ranks. Though these concessions to the Indian Army are not adequate enough, yet I shall be failing in my duty, if I did not express to Your Excellency and Your Excellency's Government our grateful thanks for what has been done, considering the period of stress and financial stringency through which we are passing. Here I may say that the thanks of the Indian Army are due to the Hon'ble Sir William Meyer all the more when one remembers how difficult it is in these times to get even a small sum from that vigilant guard of the Indian finances.

"My Lord, as a representative of the Indian Army, I will now take the liberty of making a few brief suggestions. The accommodation of the Indian Army, I must frankly say, is far from being satisfactory, and when normal times return, I shall ask that the huts which accommodate the Indian units in most stations should no longer be allowed to exist and be replaced by well-lighted and comfortably furnished pucca barracks, with paved floors, suitable verandahs and ablution rooms.

"My Lord, next I come to the most important question of promoting Indian officers without distinction to higher and more responsible posts. I do not wish to go into larger aspects of this question at present, but will certainly ask for prompt reward in the shape of promotion for meritorious services of those officers who are in the service, and who have either conspicuously distinguished themselves in the field or have secured a good record of service, and are fit for advancement. From my life-long experience of the Indian Army, I can safely say that a good many Indian officers are capable of doing much more and exercising larger powers with credit than those with which they are entrusted under the existing system. The Indian Army is the oldest and the foremost of all the other services of the Indian Empire; but in matter of reforms and privileges, I am sorry to say, is last of all. It has done its part gloriously in the present war in the midst of civilised nations, and its elevation to the status of civilised army in all its details is only just and fair.

"My Lord, the position of India must change and is changing, and I therefore suggest, for the serious consideration of the Government, the formation of a territorial Army, Navy and Air-Service.

"My Lord, the farmers of India make the Indian Army, and those among them who are not fit for military service take to the cultivation of the soil and pay the land revenue, which is the chief source of income to Government. So in India although the peasantry form the most important class for the benefit of the country and the Government as soldiers and tax-payers yet they have a very little share in the blessings that Government can confer on them, such as the light of knowledge, share in Government posts, extended terms of land settlement and so forth. I hope special attention will be paid by the Government to these matters for the betterment of this class."

The Hon'ble Rai Bahadur Bishan Dutt Sahibdl:—"My Lord, I desire to express on behalf of myself and my constituents my warmest congratulations to the Hon'ble the Finance Member for presenting a decent budget.

"More than two years and a half have elapsed and the Empire is still unfortunately in the throes of a world-wide war. All of us realise fully the magnitude of this deadly struggle. We know this is a fight against a most desperate foe, and that victory cannot be achieved without stupendous efforts and sacrifices on our part, of which Your Excellency may fully rest assured. The recent progress made by the Indian Expeditionary Forces in the fight in Mesopotamia and their gallant entry into the city of Baghdad, has not only filled our hearts with joy and pride, but has also inspired us with hopes that the final triumph is not far remote.

"My Lord, the present year's budget is like its predecessor a War-Budget, and the measures proposed have, under the exceptional circumstances, received full acquiescence in this Council and the country at large. Its most conspicuous feature is India's contribution to England of £100 millions. I am perfectly conscious of the serious responsibilities the Members of Your Excellency's Government are incurring, by committing this poor country to the huge burden of 100 million pounds, a burden which, as we all know, will tell heavily upon the limited resources of the tax-payers, and which will result in the indefinite postponements of several urgent reforms, which the country badly stands in need of. But under the present circumstances, this is unavoidable. Hence, India has ungrudgingly taken her share in the heavy burden imposed upon the finances of the United Kingdom by this unhappy war. The announcement of the new Indian war loan has been welcomed by the whole Indian public, as a fresh opportunity afforded to them for discharging their duties towards their Sovereign and the country.

"My Lord, with regard to the imposition of the additional taxation, I must say that the raising of the import duty on cotton goods from 3½ to 7½ per cent has removed a long standing grievance. The indigenous industries will receive thereby an impetus which, I am sure, the country will not fail to take advantage of. I hope that as soon as circumstances will permit, the question of the abolition of the countervailing excise duty on cotton will be fully considered and the duty be abolished ultimately. The unsympathetic and uncompromising attitude taken

by the Lancashire representatives and their supporters in the British Parliament has evoked a feeling of deep regret and been disappointment in this country. We are obliged to the Home Government, and especially to the Secretary of State, for the firm stand made by them in the face of such a powerful opposition, on behalf of the interests of India, and it is earnestly hoped that when the whole moral policy of the British Empire and its constituent parts will come up for reconsideration, this attitude will be firmly maintained.

"My Lord, the military expenditure shows a very large increase, and in view of the gravity of the present situation, it is quite justifiable. It has been found necessary to constitute a large force for the safety and defence of the Indian Empire. The very first year of Your Excellency's Viceroyalty will ever remain memorable for having conferred upon Indians the special privileges to enlist themselves as volunteers, and regular recruits in the Defence Force of the Empire. The introduction of this reform in the military policy of the Government has been hailed with joy by the whole country, as an additional tribute to the loyalty and heroism displayed by Indians in the cause of the Empire at this crisis. It will not be unreasonable to entertain the hope that the claims of Indians of approved merit and respectability to obtain commissioned ranks in His Majesty's army would be received with sympathetic and immediate consideration by the Government of India. This will certainly give an impetus to the youths of artistocratic classes to join the army, as suggested by our Hon'ble colleague, Raja Rampal Singh.

"My Lord, it is a matter of no small satisfaction and pride to us all that the services hitherto rendered by this country to the very best of its humble powers and limited opportunity have received the appreciation of His Gracious Majesty, the King-Emperor, and his Ministers. We are specially indebted to His Majesty's Government for having given opportunities to Indian representatives to assist the Right Hon'ble the Secretary of State in the deliberations of the Imperial War Cabinet, which is now holding its sittings in London. It would be permissible to express the hope that India's position in the Empire after the war would be such as to meet her legitimate aspirations and that she will be given a more direct and potent voice in the Council of the Empire befitting a position of dignity and trust.

"Although the needs of my province, My Lord, are many and pressing at the same time, and more money is required to meet them than the present allotments made, yet I would not like to weary this Council by making any lengthy remarks on the Budget and its details, as it is evident that this is not the proper time to press for larger allotments for any specific purpose. Of course, I note with pleasure and satisfaction that sanitation has been allotted a separate head for itself in the budget. It was but meet and proper that sanitation and agriculture should have been treated under separate heads long ago. These two departments are very important indeed, as theirs is the most onerous task of improving the general conditions of the masses, upon whose prosperity depends a good deal, the prosperity of the whole country. It will now be possible to see at one glance how much money is spent on them, and what progress they respectively make. I am sure that, when the war terminates, these departments will receive more attention from the Government of India, and that larger sums will accordingly be provided for strengthening their resources. I am very grateful to our Hon'ble colleague Sir Claude Hill, who happily presides over the Department of Agriculture, especially for his having expressed a desire to convene a conference consisting of officials and non-officials to discuss and decide the line of action on which the Agricultural Department should hereafter proceed. I hope the outcome of the deliberations of this conference will be a forward agricultural policy to be adopted by the Government of India, without which it would be futile to expect any substantial results to be achieved by the Agricultural Department in this country.

"My Lord, there is one particular remark in the Financial Statement to which exception could be taken, and to which attention has already been drawn by speakers more than one. I mean, the statement relating to land assessments, in paragraph 60, namely, that the 'Government do not in any way admit that any land revenue assessments or other than most moderate.' This statement, I am afraid, will create much uneasiness in the minds of the land-holding classes especially, as they take it to be quite the other way. In their opinion, the pressure of land-revenue assessments in this country, whether considered in the light of their incidence on population or cultivated acreage is unduly excessive. I do not wish to dwell at length upon this question and raise any controversy. I shall simply say that it is quite unfortunate that there should be such a wide divergence of opinion on this important point between the Government, on the one side, and the people directly affected by it, on the other.

"My Lord, it would be in conformity with the general wishes of the people if some sort of fixity could be given to the Government demand on land, by embodying the main principles of assessment in the land revenue code of the various provinces, as recommended by the Royal Commission upon Decentralization. It is a matter of regret that the recommendations of the Commission have not been accepted by the Government of India, as is evident from their despatch, dated 30th June 1910, addressed to the Right Hon'ble the Secretary of State on this subject which has been lately published, and has aroused a feeling of keen disappointment. This is a matter, My Lord, which, I submit most respectfully, deserves reconsideration. Unless this is done, the Local Government's discretion in the matter of land revenue legislation will always remain fettered. It is only lately that the Central Provinces Land Revenue Bill was on the legislative anvil. Various representations were submitted to the local Government by the different public bodies praying for the incorporation of the principles of assessment in the Bill. The non-official Members of the Council urged strongly for the same. But the local Government seemed to have had no help, and the legislation had to be carried through in the teeth of strong opposition.

"My Lord, we the landholders are specially indebted to the Government of India, and the Hon'ble the Finance Member for not imposing any additional taxation on agricultural incomes for the time being. But the statement that the Government cannot give any pledge to refrain from doing so hereafter has made the land-holding classes rather nervous, as has just been pointed out by my esteemed colleagues, the Hon'ble Maharaja of Kasimbazar, and the Hon'ble Rai Sitanath Bahadur. This statement has already given rise to some unpleasant controversy in the permanently settled tracts of the country. Speaking particularly about the Central Provinces, which I have the honour to represent in this Council, and which is not endowed with the benefits of permanent settlement as yet, the economic conditions of the agricultural classes is pitiable. The struggling cultivator with his resources all but exhausted, and heavily indebted, is hardly able to make both ends meet. It is well known how the general poverty of the agriculturists has been a great obstacle in the way of the general progress of our country. In view of this, any attempt made in the future, to levy fresh taxes upon agricultural incomes would, I am afraid, cause much hardship, and would also prejudice the cause of advanced agriculture in which the people have just begun to take interest.

"My Lord, before I conclude I take this opportunity to express to Your Excellency our gratitude for having restricted emigration of labour from India by amending the Defence of India Act, as a war measure. I take this to be an earnest of Your Excellency's sincere desire to abolish the indentured emigration altogether for which the whole country is so eager."

The Hon'ble RAJA RAJENDRA NARAYAN BHANJA DEO OF KANIKA:—My Lord, in the first place I desire to compliment the Hon'ble the Finance Member on the eminently satisfactory way in which he has discharged his highly difficult task of framing this year what is essentially a war budget. From a glance at the proceedings of last year's Council in connection with the budget, I notice that at that time some Members claimed that last year's budget was a war budget. But I do not think it necessary to emphasise to the least the point, that compared with the budget of this year, that of last year was not abnormal in any sense. In that respect the budget of the year 1917-18, will, I venture to think, for a long time to come continue to be one of the landmarks in the financial history of this country. The two most outstanding features of this year's budget to my mind are the proposed contribution of £100 millions by India to the general cost of the war in which the Empire is engaged, and the determination by the Hon'ble Sir William Meyer of the ways and means by which the recurring cost of the contribution is proposed to be met. Another important feature of the budget of this year, which strikes me, is the sudden increase in the figures both on the Revenue and expenditure sides of the budget, so that henceforth our budget figures, which were in the neighbourhood of 80 millions sterling only in 1915-1916, now by a leap come almost up to £100 millions in 1917-1918.

"Now, My Lord, I shall offer a few observations on some of the outstanding features of the budget of this year, and shall conclude my remarks with a few further observations on some leading questions of the day.

"My Lord, the first and foremost thought which arises to the mind of every Indian on reading the Financial statement of this year will be a feeling of supreme satisfaction at the splendid direct contribution of £100 millions which India is going to offer this year to the cost of the titanic struggle which is still convulsing the world, and in which struggle India is as vitally interested as any other part of the great British Empire. My Lord, there have been critics both here and in England who have never failed to express their disapprobation at what they termed, the 'suggestly part,' India was playing in this war. But, I trust, the Hon'ble Sir William Meyer has disposed of the captious criticisms of these arm-chair critics most effectively, and has been further able to prove to the satisfaction of all reasonable people that so long India has not failed to do her 'bit' and with the improvement in her financial outlook, she proposes this year to contribute that by no means inconsiderable sum, not forgetting, of course, India's very limited resources, of 100 millions sterling as her direct financial contribution to the cost of the war in which the Empire is engaged. Apart from this proposed direct contribution, the Hon'ble Sir William Meyer has most convincingly shown, while dealing with the subject of India's financial contribution to the war in the body of the Financial Statement, in what other ways India has been of very great help to England in her hour of need. My Lord, speaking for myself, I will say this—that this contribution by India of 100 millions sterling towards the cost of the war, though it will entail a permanent recurring charge of £5 millions every year on the revenues of India, and though it has already resulted in enhanced taxation, will, in spite of our increased burdens and obligations, still be hailed by all classes with feelings of satisfaction for having done our duty by the Empire to the best of our ability.

"While on this part of the budget, I take this opportunity of expressing my entire approval of the arrangements for the new war loan. I see only hope that with such attractive features to recommend it, combined with the enthusiastic patriotism of the people to prove their loyalty in some practical form, this year's loan will not only be a huge success that it deserves to be, but will at the same time be somewhat of an epoch-making event in the financial history of the country.

"Next, turning to the new scheme of taxation, I may say at once that the general features of the new taxation have been acceptable to the people at large. My Lord, we must all congratulate the Hon'ble the Finance Member on his having realised the wisdom of not adding considerably to the burdens of the poor.

"My Lord, I must say that we are all sincerely glad that the poor man's burden has not been increased in the shape of a further increase in the salt tax.

"My Lord while on this part of the budget, I cannot refrain from offering a few observations in respect of the warning which the Hon'ble Sir William Meyer has held out to all connected with land in India. It cannot be supposed that I, as the representative of the Landholders of the Province of Bihar and Orissa, should at this juncture fail to acquaint Your Excellency's Government with what we, the representatives of the landed interests in the Council seriously think of the threatened cess on land. The land-owning classes and the cultivators of the soil all over the country have been given to understand in no uncertain terms that their turn may be coming next. My Lord, before any further step in this direction is taken, I would most earnestly ask Your Excellency's Government to think of the consequences such action may entail. It is not denied, My Lord that land revenue assessments in all the temporarily settled areas have already reached a limit beyond which they cannot legitimately be pushed without trenching on the cost of living of the cultivators. With regard to the permanently settled areas, we have the plighted word given under the most solemn conditions of the British Government that the assessment on the lands in such areas are fixed in perpetuity. In view of such a solemn pledge given at the time of the permanent settlement, I cannot see how the Government can afford to talk lightly of imposing fresh cesses on land in the permanently settled areas also. I, therefore, hope and trust that Your Excellency's Government, having regard to the very wide and far-reaching issues at stake, will be impressed with the extreme inadvisability of further enhancing the existing burdens on the land. My Lord, in this connection may I suggest a rather handy and useful source of income to the Finance Member, weary as he is with his vain exploration after tapping further sources of revenue?

"A very useful and at the same time effective method of securing a respectable amount of revenue, to my mind, lies in the imposition of a suitable export duty on all the raw cotton that is taken out of India. It will have the desired effect of securing a much welcome addition to the revenues of India, besides affording an appreciable assistance to the cotton industry of India.

"My Lord, the question of indentured labour is just now agitating the public mind of India. I shall be failing in my duty if I also did not join in the chorus of condemnation against its continuance. It is to Your Excellency that we look up to do away with this system, which, it has been so convincingly proved, is fraught with so many moral evils. This pernicious system should be done away with by the civilised British Government without the slightest hesitation, if on no other grounds, at least, on the ground of the moral evils that it engenders.

"My Lord, one word more, and I shall have done. I cannot conclude my remarks without expressing my fervent hope that the new Indian Army, which is being raised under the recent Defence Force Act, will come up to the expectations of the authorities, and that patriotic Indians will offer themselves in their thousands in this hour of need of the Empire. But at the same time we cannot but hope that Government will not fail to attract Indians to this new army by reposing their trust in them and by conferring commissioned ranks on proper and eligible Indian youths."

The Hon'ble Khan Bahadur Mian Mohammad Shafi:—"My Lord, it must naturally be a source of great gratification to Your Excellency that, on the conclusion of the first year of your high office, the Hon'ble the Finance Member has, in spite of the abnormal conditions created by an unparalleled world-conflagration, been able to present to this Council a revised Financial Statement for 1916-17, with a balance amounting to £ 5,988,700. The causes which have brought about this increase in the last year's surplus to an amount exceeding over six times the estimated figure were fully explained by the Hon'ble Sir William Meyer, and speak well not only of the financial stability of India, but also of the efficiency of our administration. And the budget for the ensuing year furnishes an additional proof of Sir William Meyer's skilful handling of our financial resources, providing as it does not only for the ever-increasing needs and requirements of the vast Indian Empire, but also for the payment of interest on, and a sinking fund for, the great Indian War Loan through a wise scheme of taxation, the incidence of which falls mainly on the wealthier classes who can well afford to bear it. The enhanced tax imposed upon imported cotton goods has been universally acclaimed in India, and it is not surprising that the little Englander attitude adopted towards it by the Lancashire representatives in the House of Commons has been emphatically condemned by all shades of public opinion, Indian and Anglo Indian, in this country. As was rightly observed by the Right Hon'ble the Secretary of State, for whose strenuous advocacy of India's just rights we are deeply grateful, the position hitherto accorded to cotton was a great injustice to India. This selfish and unjustifiably over-anxious solicitude of the Lancashire clique for safeguarding the trade interests of a few towns in entire disregard of the wider interests of the Empire displays a narrow-minded craze for self-aggrandizement entirely inconsistent with the new spirit of imperial patriotism which is awakening new impulses and strengthening the imperial bonds in all the outlying dominions of His Majesty, the King-Emperor. The enactment in question has already become a part and parcel of our Statute Book, and I am perfectly confident that Your Excellency's Government, as trustees of India's interests, will resist any efforts that may be made hereafter for the restoration of a state of things which was not based upon any principles of justice and constituted an unjustifiable interference with the industrial development of this country.

"My Lord, the one outstanding feature of the Financial Statement is, of course, the announcement of the offer, made by our Government, of India's war contribution amounting to 100 millions and its acceptance by His Majesty's Government. Doubts have been expressed, in a certain quarter, of the legality of the offer made on behalf of this country, but a careful perusal of sections 20 and 22 of the Government of India Act leaves, to my mind, no manner of doubt whatever that the action taken by Your Excellency's Government is perfectly within

the letter as well as the spirit of the Statute; and it is abundantly clear that an almost universal chorus of enthusiastic approval of this contribution has been heard in every nook and corner of India. The community which I have the honour to represent has, through a resolution adopted unanimously at a general meeting of the Punjab Muslim League, acclaimed the action taken by the Government of India. Indeed, proud as the Indian peoples are of our country being an integral part of the great British Empire, they not only sincerely appreciate, in their true significance, the manifold privileges of British citizenship, but are also ready and willing to take up the corresponding burden of responsibilities they may be called upon to bear. In this world crisis, when the Empire as espoused the cause of righteousness and civilization when a militant race athirst for world-dominion has crushed weaker nations under its iron heels and trampled ruthlessly upon all laws of humanity, India is as ready to put her shoulders to the wheel as any other part of the Empire in order to bring this terrible war to a successful end. Your Excellency may rest assured that, comparatively poor though it may be, the Punjab will bear its share of the financial sacrifice which India is called upon to make in the same willing spirit in which it has already contributed to the man-power of the Empire in its gigantic effort to crush an unrighteous militarism that has brought untold suffering and misery upon millions of human beings in all parts of the globe.

"My Lord, eighteen months ago during the Simla Session of 1915, I had the honour of moving, in this Council, a resolution advocating India's participation in the Imperial Conference which was, at the time, accepted by His Excellency Lord Hardinge's Government, and received the promise of careful consideration from His Majesty's Government in England. It is naturally a source of profound satisfaction to me that the claim, then put forward on behalf of my country, has now been finally recognised by His Majesty's Government as well as by the various self-governing colonies. As I said on that occasion, 'the comradeship on the battle-fields of three continents between the British, Colonial and Indian soldiers has not only removed groundless misconceptions and brought about mutual confidence and understanding, but has sealed with blood for all time this renewed compact of fellow citizenship of a great and glorious Empire.' That renewed compact of fellow citizenship has now been formally sealed. India has, at last, been admitted into the Imperial Federation, and I am deeply thankful to have rendered this humble service to my Motherland.

"My Lord, the galaxy of nations and countries constituting the Empire of Greater Britain may well be likened to a joint family in which Great Britain occupies the position of a *Karta*. This great family has, no doubt, its domestic problems requiring satisfactory solution; its members have their individual grievances calling for early redress. In our own country we have not only our Indian problems, but also our provincial questions, a proper settlement of which, if faced in a spirit of broadminded statesmanship, is calculated to strengthen the permanence and stability of the British rule in India. But My Lord, is it wise, is it right for the members of such a family to waste their time and energy in the discussion of their domestic differences when a band of dacoits is hammering at the gates of the family mansion and trying to scale its walls for the purposes of massacre and plunder? This is not the time for the discussion of vital problems, constitutional and administrative: this is not the period for embarrassing Government in their all-absorbing efforts to bring the war to a successful issue, to guard the frontiers of India against foreign aggression, and to maintain law and order in the country itself. Indeed, we have our Indian and provincial problems to solve; we have our legitimate aspirations and needs to place before the Government; but the time for their discussion is not yet. When the Teutonic Powers have been brought to their knees and the clash of arms is hushed, there will be time enough to turn our attention to the solution of our domestic problems. Till then it behoves us to sink our differences, to hush the voice of discord, and to unite with the Government in carrying out successfully the one gigantic task that lies before us. My Lord, it is in this spirit that I refrain from a discussion of our internal political problems to-day. Far away above the distant horizon I see the bright glimmering of a glorious dawn which, with the complete annihilation of Germon militarism, is sure to be the harbinger not only of international peace and good-will, but also of a firmer and more compact solidarity of the greatest Empire known to history."

The Council adjourned for lunch till 2-30 p.m.

The Hon'ble MIR ASAD ALI, KHAN Bahadur.—"My Lord, I should like to join my Hon'ble colleagues in heartily congratulating the Hon'ble the Finance Member upon the remarkably satisfactory budget he has presented to the Council. Without raising such additional taxation as may fall heavily on the vast bulk of the Indian population, he has steered his way clear through the Financial Statement for 1917-18, and presented a War budget that has already met with the general approval of the country.

"We are still passing through a grave international crisis. We feel and realise more and more the burden of the greatest war of modern times. The war has not only paralysed our industrial and commercial activities, but affected in some ways the peaceful progress of the country. We are at one with the Government in the firm determination to see the war through to a successful and glorious end. Like the burning wick that emits a bright flame before its final extinction, the enemy's last efforts seem to be formidable. But fortune has smiled on the Allies who are now within sight of ultimate victory. India, My Lord, I need hardly assure Your Excellency, is still willing and prepared to render to the British Empire all possible loyal assistance in men, material and money, and earnestly prays for the complete success of the British arms in this world struggle.

"The Defence of India Bill, though it be a temporary measure, is an instrument of far-reaching importance. It is an epoch-making event. A beginning, and a right beginning, my Lord, has been made. Military Service is now thrown open, particularly to respectable classes and educated Indians who are desirous of proving their loyalty on the battle-field. Indian volunteering, too, of which so much has been said on the public platform and written in the press, has be n a stroke of the pen become a reality. It affords an excellent military training, at any rate during the war, for our spirited young men and patriotic citizens. Both on my behalf and on behalf of the Moslem community whom I have the honour to represent in this Council, I beg to offer your Excellency and your Excellency's Government our deep and grateful thanks for the timely introduction of this noble measure. I do hope and trust that commissioned ranks will soon be thrown open to Indians, and that the Defence of India Act will after its short duration become a permanent measure to adorn the Indian Statute-book.

"I do not venture to discuss the War budget, nor can I possibly digest the Financial Secretary's able memorandum in a couple of days. I may however, be permitted to make a few observations more or less pertaining to the budget.

"The War Loan has been well received throughout the country. It might have been made more attractive in order to catch popular imagination, either by the institution of prizes as the *Madras Mail* suggests or by some such means. Besides, India's war gift of a hundred million pounds to His Majesty's Government, small as it may seem, is yet another indication of India's readiness to bear cheerfully the burden of the Empire. To those ignorant and carping critics who are not quite satisfied with the part India has played in this great war, I need only refer to the budget speeches of the Hon'ble the Finance Member, and the recent speech in the Council of my esteemed friend, the Hon'ble Pandit Madan Mohan Malaviya. In fact, India's gift of £100,000,000 is really worth about twenty times what it actually is. Is not the average income of a Britisher getting £40 per annum twenty times more than that of an Indian who gets less than £2 per annum? That a poor country like India should have already rendered so much aid in men, material and money is in itself an unmistakable proof of India's desire to play her part as well and worthily as the self-governing Dominions, and of India's hope to deserve an equal and honourable treatment in the Councils of the Empire.

"It is indeed satisfactory to note the progress during last year of education in general and Moslem education in particular. We are deeply thankful to Government for making a special recurring grant of £200,000 for improving the training and pay of teachers in primary and secondary schools. But for the war, education, the crying need of India, might have made still greater progress during the last two years. My Lord, education and sanitation should continue to receive the same attention as during your predecessor's regime.

"As for the new taxation proposals, they have been well thought out, so that the burden of taxation falls upon the classes who can bear it best. At the same time it cannot be forgotten that the poorer classes too contribute their own quota to the raising of additional revenue. The enhancement by 25 per cent of the duty on salt last year and the surcharge on railway goods traffic this year at the rate of one pie per maund on coal, coke and firewood, and two pies per maund on other articles, though sitting lightly on the poor, are also well-devised expedients to get their share. The raising of duty on imported cotton goods and in respect of jute exports is welcome. But the continuance of the cotton excise duty will no longer be tolerated, especially in view of the attitude of Lancashire manufacturers as was evident in their recent deputation. A handful of Lancashire politicians in the House of Commons evidently want to control the fiscal policy of India. In this connection, I desire to express our heartiest thanks to the Secretary of State for India for his staunch advocacy of India's cause and able defence of India's case. It is high time, my Lord, that Indian public opinion should express itself in strong and unmistakable terms against the impost of the cotton excise duty, and urge the Government to abolish it as soon as the war is over.

"While the war lasts the growing public expenditure, especially military expenditure, has to be met willingly from the revenues of the country. The announcement in the Financial Statement of the probable imposition of additional taxation on agricultural income, if future necessities demand it, is likely to create apprehensions in the minds of the agricultural classes. Instead of taxing agricultural incomes, our import tariff rates may be revised further and enhanced for the benefit of India. I may also suggest in the event of absolute necessity the desirability of raising the postage commission on money orders, and charges of telegraphic messages. Besides, if the Hon'ble the Financial Member believes in a policy of retrenchment, he ought to be able to show less public expenditure. While he is too cautious or over cautious in estimating figures on the revenue side, his caution on the expenditure side tends perhaps towards increased expenditure. As I suggested last year, economy may be introduced under the heads of 'Salaries and Expenses of Civil Departments' and 'Miscellaneous Civil Charges.' In these and other ways sufficient additional revenue can be raised without interfering with agricultural incomes, except perhaps in permanently settled tracts.

"The recent announcement of the temporary prohibition during the war of Indian indentured labour emigration to the colonies and other parts of the Empire has filled the public mind of India with no small satisfaction. Our grateful thanks are due to your Excellency's Government for this statesmanly act. The thorny question of Indian indentured labour has long engaged the serious attention of both the Government and people. Public opinion in this country and elsewhere has strongly condemned the ruinous system of indentured labour accompanied by degradation, immorality and vice. The time has come, my Lord, when this wicked trade should cease to exist. This temporary measure, I sincerely hope, is but the forerunner of the eventual prohibition altogether of the indenture system."

"The war has given India a splendid opportunity for improving her economic and industrial condition. But the Indian market has unfortunately been allowed to be captured either by neutrals or allies, so much so India is unable to withstand the unbearable entry of foreign exploitation and compete fairly with foreign trade, even as regards the articles of manufacture formerly imported from the enemy countries. Had the Government of India been more on the alert and more determined, they would have pursued a truly liberal and sympathetic policy towards the industrial regeneration of India. The future greatness of this country depends to a very large extent upon her industrial and commercial expansion, within it which the country can never hope to thrive or prosper in the modern sense of the term. To wait till the labours of the Industries Commission are finished and till their final report sees the light of day is to miss a golden opportunity to create an industrial India. The Government will therefore do well to take early steps to devise workable plans for starting and aiding indigenous industries, and establish technical and industrial schools at important centres. My countrymen hope that, if the war be over this year, your Excellency's regime will be associated with large industrial schemes forming the main item on the administrative programme. A prosperous India, my Lord, will be a valuable asset to the British Empire."

The Hon'ble Mr. KAMINI KUMAR CHANDA:—"My Lord, taxation being inevitable in view of the heavy charge of the war contribution, the Hon'ble the Finance Minister has earned the gratitude of the country by trying to make it as inoppressive as possible. He has not knocked at the poor man's cottage and asked for his cowries, but called at the mansion of the rich and demanded his gold. There was undoubted temptation to him to have further added to the poor man's burden by taxing his salt which is a prime necessary of life and he quote Professor Fawcett, should really be as free as the air we breathe and the water we drink, but which nevertheless is at present heavily taxed. We really feel grateful to Sir William Meyer that he turned a deaf ear to the incessant suggestions that were made to him to further tax salt; we also feel grateful to him that he has increasing the import duties on cotton goods tried to satisfy a demand which has long been made on behalf of India to afford some protection to the Indian cotton trade. Although the Excise duties on Indian cotton goods are still there and it can hardly be claimed that any real protection has been afforded still the imported article being more heavily taxed than the home-made one if there were other favourable conditions it would go some way to protect the latter and for this lucky act of justice we feel grateful. We must not overlook the fact, however, that unless this apparent preferential treatment of the Indian cotton industry forms part of a well-considered and definite fiscal policy of protecting the Indian trade, such piecemeal tariff legislation would not in any appreciable degree benefit it. If, on the other hand, it is resorted to, simply because it is demanded by fiscal exigencies, it would merely be an indirect tax on the consumer on whom it would ultimately fall and result in an immediate enhancement of the price. One would willingly pay more for an imported article today if this leads to a development of his country's trade as he would derive a greater benefit in the future. He would in fact be paying a premium of insurance in favour of the infant industry. This pre-supposes that there will be facilities in the country for the home trade, that as regards the cotton industry there will be a sufficient quantity of raw cotton available. But there is no export duty on raw cotton and as it is impossible to get any machinery now and coal is becoming dearer and dearer, and there is a decrease in the import of long-staple cotton and bleaching articles and unless therefore an export duty be put on raw cotton, the Indian mills cannot derive full benefit of the enhanced import duty on cotton goods. To give real protection to Indian trade there must not only be an export duty on cotton, but the excise duty on Indian cotton goods should be removed in so far as it is not required for fiscal purposes. This would mean the adoption by the Government of India of a definite protective fiscal policy which we trust will be done. If instead of this, however, there is any disposition to remove the extra import duty after the war as the extraordinary selfish demand of Manchester recently put forward makes us apprehend, it will be a grievous and double wrong to India. It is necessary to sound a timely warning. Great is Manchester, my Lord. Manchester is the real author of the mandate theory which has deprived the official Member of the freedom of his judgment in voting. We have serious misgivings as to what will happen in this matter after the termination of the war. The short-sighted and unpatriotic selfishness of Lancashire members has succeeded in inducing the Parliament to accept the addendum of Mr. Asquith to reconsider the question of this additional import duty after the termination of the war. My Lord, it will really be disastrous if as a result of this there is any attempt to remove extra duty on any pretext. Loopholes there will be many, for instance there can be no doubt that the Budget errs on the side of over caution, and that receipts have been underestimated—excess receipts over estimates may thus furnish a loophole. But if this really comes about, there will be the strongest indignation in this country and the non-official Members are bound to receive a mandate from the people to have the whole question of India's war contribution reopened. This contribution of £100 million and the provision therefor made in the Budget in the shape of receipts from the new taxes are inter-relied not on each other as the Secretary of State has shown in his reply to the Lancashire deputation for which we are deeply grateful to Mr. Chamberlain. People in England cannot realise, my Lord, the sacrifice which India has made for the war. It is the colossal ignorance of the English people about the real facts that is the cause of all tall talk of sacrifices made by the colonies as compared to India. It is forgotten that the rich colonies have given out of their superfluities, that they have in fact merely parted with a fraction of the huge profits they have made out of the war, while poor India has given out of her necessaries

and has now by her latest contribution in the shape of this money gift absolutely crippled her resources for more than one generation.

"It seems to be ignored that India has throughout maintained 75,000 British troops at a huge cost in addition to Indian troops. What has been the cost of this army? It is no less than £31,000,000 against £7½ million spent by Canada for an army of 8,000 men and £1½ million spent by Australia in maintaining an army of 2,500 men. Then, again, India has given £50,000,000 in stores, service and supplies and has lent from her reserves £27,000,000. India has paid for training of English soldiers enabling Great Britain to hold large reserves of men, no less than 400,000 of these men having been trained at the cost of India. It is not in a spirit of bragging that I recount all this, nor with the object of protesting against the contribution or the amount thereof, but only to expose the misrepresentations about India published in the English Press. We have willingly agreed to the contribution which the Government offered on our behalf and in our name to England, though this means that our resources will for years to come be absolutely crippled. We feel that our duty to the Empire requires it. It is our utmost that we have given and may under circumstances be beyond our capacity to bear. But at the supreme moment in the crisis in the history of the Empire all other considerations must be laid aside. We must shed our last drop of blood, and we have given proof of that in a practical shape in the huge money contribution we have now made. It is in no spirit of bargain, not in expectation of gaining something that we have given it. It was possible for us to have done so by being enabled to adjust our finances to meet it by the taxation that has been imposed. We in fact are therein on earnest of some fiscal control being vested in us —so as to be able to adjust our financial obligations. Justice as well as political expediency requires that we should have thus a dominating voice in the financial control and should be enabled to adjust our revenue and expenditure so as to lighten the burden as far as possible.

"Coming to the super-tax although it is only a wealthy community that is going to be taxed, and though it will thus be not so oppressive as it would be if it comprised the less well-to-do, we feel that it need not have been resorted to in the first instance. All considerations of justice and equity demanded that those who have pecuniarily profited by the war should be called upon to part with a portion of such gains. I would respectfully submit that the reasons which the Hon'ble the Finance Minister has given for not taxing such profits are not very convincing. Where would be the difficulty to find the staff who could be trusted to make the necessary calculations? Could not an indent be made to England if necessary? In a recent issue of the *Capital* we find statistics of thirty jute companies showing profits they have made in 1914, 1915 and 1916, respectively. Could not similar statistics be obtained of other concerns who made such profits from war? The list of the profits of the jute companies is given below—

"The following statement of Bengal jute mill profits will, we are sure, be found very interesting. We are indebted for the same to *Capital*:—

	1914.	1915.	1916.
	Rs	Rs.	Rs
Baraagore	87,316	11,15,316	16,60,076
Kamarhatty	9,16,891	26,83,241	41,13,961
Kelinagar	1,33,576	11,24,862	20,73,041
Kinnison	6,10,704	9,16,026	15,72,256
Budge-Budge	8,52,915	14,94,919	23,62,941
National	4,21,498	16,07,304	25,18,149
30th November.			
Auckland .. .. Loss	1,45,247	5,16,181	14,21,886
Calcutta	..	..	5,43,743
Delta	6,49,411	15,79,414	17,25,240
Fort Gloster	1,37,818	21,37,751	34,51,067
31st December.			
Alexandra	1,16,681	8,53,851	18,61,065
Belvedere	2,30,316	9,56,931	16,02,317
Dalhousie	1,10,157	14,68,579	23,78,316
Fazulpur	2,13,448	12,78,106	19,7 ,304
Lee Jolpore	1,11,569	13,50,921	9,77,950
Ramapore	3,62,011	27,11,273	39,98,777
Howrah .. .. Loss	2,72,356	21,65,894	34,71,293
Jagatdhally	7,91,809	31,81,720	44,73,861
Kankinarah	13,11,599	33,08,861	49,81,724
Serpore	4,97,784	24,41,215	39,88,997
Khardah	9,81,039	30,39,948	38,42,649
Lansdowne .. .. Loss	48,853	12,43,316	8,76,875
Lawrence	1,85,526	18,78,622	25,91,070
New Central	..	..	19,6 ,291
Samnil	3,23,473	8,07,789	11,49,940
Scott	95,88	40,48,434	17,74,085
Scottish	91,057	3,01,191	5,48,109
Standard .. .. Loss	19,453	14,98,017	24,34,193
Union	3,0 ,713	30,16,724	30,08,0

Is it very difficult to find out what portions of these profits represent war profits? It would be interesting to inquire how many share-holders of these companies will be touched by

the super-tax, for all whose dividends are below Rs. 50,000 will escape. Could any shareholder reasonably complain if, say, even half the extra dividends he got owing to war profits were appropriated by the State seeing that they would not be earned but for the war? Lastly, granting that the tax on the war profits would be *nil* at the termination of the war, why are the profits during the continuance of the war to go untaxed? Would there be any difficulty to have fresh taxation at the termination of the war to make up any deficit?

"Coming to the expenditure side of the Budget, it will not of course be right to expect that our ordinary expectation can fully be met in a war budget; but we cannot but regret that more could not be granted for sanitation and education. We are grateful to the Government for the grant of 30 lakhs for improving the position of teachers of primary and secondary schools; but this is not enough. Extension of education is if anything more urgently called for and makes an imperative demand on the revenue. Much time has already gone by and we cannot afford to waste further time before strenuous efforts are made to reduce—if not altogether remove—the deplorable amount of illiteracy from the country. How long shall we appear before other nations as illiterate people? Why should the Government of India be hesitating while the whole of the civilised world accepts the task of educating the people as a sacred duty? The demands of sanitation are equally insistent. I am aware that these complaints have for years and years been made and that there is nothing new in them. But, my Lord, it is not our fault that we are repeating the complaint year after year. It lies with the Government to remove the cause of these complaints. It may no doubt be contended that there would be no funds this time to devote to education and sanitation. My submission would be that money will be available by suitable adjustment of the Budget. Why for instance should there be 40 lakhs for Delhi? It is surely an extravagant sum simply 'to carry on.' There is surely no urgency in the matter. I confess I could not follow the Hon'ble the Finance Member's explanation. Why should there be any difficulty even if that involves the disbanding of establishments? Cannot the requisite staff be available for reappointment when the work would require it, or cannot the staff be deputed to Mesopotamia to be usefully employed now? Why should again the collection of stones and manufacture of bricks go on now when they will not be required for some time to come? Why should bricks and stones again rot and deteriorate? Could not 40 lakhs be easily cut down from the Delhi project and the money be made available for sanitation and education?

"If there is one subject more than any other which today is agitating the Indian mind with almost feverish anxiety it is the question as to the position of India in the re-adjustment of the Empire that is surely going to take place presently. Is she to continue as a mere dependency as at present, or will she be admitted to a partnership with the self-governing Dominions overseas in the Empire, that is being discussed everywhere. We, 19 out of 22 selected Indian Members of this Council who were present at Simla at the time, submitted a note to your Excellency in September. The Members who did not sign it at the time have, it is well known, directly or indirectly practically endorsed it since then. There is no doubt that the whole country has earnestly confirmed it. Both the National Indian Congress and the Moslem League have passed resolutions embodying the demands we made in it. The whole country is keenly expecting a favourable response at the hands of your Excellency's Government.

"One of our demands in the said memorandum was the granting of King's commissions to Indians in the Army. This demand has now received prominence owing to special circumstances. The recent announcement made by the Secretary of State in Parliament that your Excellency has informed him that commissions in the Army under the Indian Army Act would be given to Indians have filled them with high hopes, and they refuse to accept the restricted interpretation which is placed on it. Indians are now being admitted to these commissions as jemadar, subadar, and subadar-major, and if these only were meant where would be the necessity of making the announcement? There is also the pronouncement made by Lord Islington in July last before a Conference of Parliamentary representatives which at any rate leaves no room for doubt. 'He anticipated and most hopefully anticipated that one of the outcomes of the war would be that at an early date we should display our confidence in Indian military loyalty by promoting to commissioned ranks as officers in the Army some of those qualified for the position.' It is certain, my Lord, that the appointment of another Indian to the Executive Council will not meet with that enthusiastic reception today which the appointment of an Indian Captain would. It will be unjust to India, my Lord, and politically dangerous to further delay giving effect to hopes which have been raised in the Indian mind. I would associate myself in this connection with the following remarks which a retired Military officer, Col. A. H. Murray, C.B., has recently made:—

'*Spirit of Comradeship.*

'As long as we treat India as a conquered country unrest will spread *pari passu* with the spread of education. Comradeship makes for contentment, and takes the wind out of the sails of agitators. We want Indians to feel that their cause is our cause, and that they have equal rights of Imperial citizenship with ourselves and overseas Dominions. We cannot do everything at once, but we can begin with the Army. The Army of India, like the Government of India, is organised on bureaucratic, not democratic, lines, and this is what requires to be undone. Soldiers will oppose the proposal for fusion, because by force of habit and tradition they oppose all reforms; but statesmen will understand what Indians want, and if they are wise they will give it them. Difficulties will occur to both Europeans and Indians in carrying out this

proposal, but in the opinion of a distinguished Anglo-Indian statesman whom the writer has consulted they are not insuperable.'

"Let not the enthusiasm which has been aroused in India by the decision of Your Excellency's Government throwing military service open to educated Indians be damped by irritating differences of treatment between Indians and Europeans. Let also the short-sighted policy of working the Defence of India Act arbitrarily and without any justification in gagging Indians of influence be reviewed. It is apparently not realised what mischief the recent orders passed against Mr. Tilak, Babu Bipinchandra Pal and Mrs. Besant has done.

"We are deeply grateful to Your Excellency's Government for having stopped emigration of Indians to the Colonies, and we sincerely trust that the prohibition will take shape of a permanent injunction."

The Hon'ble Dr. Tej Bahadur Sapru:—"My Lord, the Session of the Council which is drawing to a close to-day has been an eventful one. Indeed some of the events which have happened during the last two months within the four walls of this Council Chamber have been of such far-reaching consequences, that it seems to me that their effect will be felt not only by the present generation of Indians, but also by the succeeding generations of our country-men. Not the least important of these events has been the budget which has been presented by the Hon'ble Sir William Meyer. What, I may be permitted to ask, are the leading features of this Budget? If I were asked to sum them up, I would say that the Budget shows in a remarkable degree a combination of foresight, resourcefulness and equity. My Lord, we are passing through extraordinary times, and there are extraordinary calls on the public purse. Money had to be found, and I do not think that it would have been possible to find more money in a more satisfactory manner than has been done by the Hon'ble Sir William Meyer in the present budget. There is, on the one hand, the Super-tax, and I do not see any reason why those who make most should at all complain, when they are called upon by the Exchequer, to pay most; on the other hand you have the export duty on jute raised and a surcharge on railway goods. No doubt, exception has been taken to the surcharge on railway goods in certain quarters, but I expect that as time goes on and as our finances acquire a state of equilibrium, this will be revised. But not the least important of the taxes which have been imposed is that which relates to the cotton duties. My Lord, the excise duties in India have been a sore point with us for nearly a quarter of a century, and it did certainly require a certain amount of courage on the part of the Hon'ble the Finance Member to raise import duties on cotton, and the events which have happened recently in England undoubtedly bear testimony to the remarkable courage which the Hon'ble the Finance Member has shown in this matter. When one sees the spectacle of India willingly contribute her mite in the defence of the common Empire, when one bears in mind the poverty and the limited character of her resources and the extent of the financial help which we have rendered at this particular juncture, when, at the same time, one remembers the prosperous condition of Lancashire and the little mindedness which they have shown on an occasion like this, one is tempted to proclaim 'look at that picture and look at this.' My Lord, I sincerely hope the courage which has characterised the Finance Member on this particular occasion will not fail the Government of India in future, and when the time comes for a revision of our financial position, the Government of India will stick to the arrangement as strongly and as firmly as they have done on the present occasion. My Lord, I think it is only fair that we should express our gratitude to the Right Hon'ble the Secretary of State for the bold and courageous attitude that he has taken in regard to this matter. It is nothing but bare justice which has been done to India, and let those of our critics who have been finding fault in the Press here and elsewhere in regard to the manner in which we have been financially rendering help to England, remember the spirit which has been shown by the Members of Your Lordship's Council and by the general public in India and contrast it with the spirit which has been shown in Lancashire. But I may be permitted to observe that the Hon'ble the Finance Member has been particularly good to the people of this country in so far as he made it possible for the people, I mean the masses, to avoid any further incidence of taxation. Salt has not been tapped again, and although there are indications in the Hon'ble the Finance Member's speech of the agricultural incomes being tapped, I sincerely hope and pray that it may not be found possible next year to tap these resources.

"My Lord, coming to the expenditure side, it is gratifying to note that in spite of the various calls which have been made upon the purse of the Indian Exchequer, the Government have found it possible to contribute 30 lakhs to the cause of education. My Lord, my friend the Hon'ble Mr Sastri, raised a debate on this question only a few weeks ago, in the course of which he laid stress upon the fact that, while money has been granted for the improvement of teachers, no money has been granted for the extension of education, and he then took opportunity to remind the Council that a battle-royal has been waging in this country for many years past between the theory of efficiency on one side and the theory of the extension of education on the other side. My Lord, I think personally that the improvement of teachers is by no means inconsistent with the extension of primary education. I wish it had been found possible by the Government of India to give something for the extension of primary education. But, My Lord, taking things as they are, I must say that I am not free from certain doubts as to the justice of the distribution of the grant. I find that the Hon'ble Sir Sankaran Nair proposes to give nine lakhs of rupees to Bengal, whereas my province gets only two lakhs and fifty thousand. I believe he has proceeded on the principle that he who has much is entitled to more, and he who has little is entitled to less. Well, My Lord, my Hon'ble friend Mr. Basu has during this Session earned a reputation, I would say an enviable reputation,

for 'sweet reasonableness.' I will put it to him and ask him whether it is at all reasonable that Bengal which always claims to be in the vanguard of education, and which always snuffs my province for being at the bottom of educational progress, should have nine lakhs, while we should remain content with the paltry sum of two lakhs and fifty thousand? I am sure the Hon'ble Mr. Jenkins would be quite happy to share a considerable portion of the nine lakhs with my province, which was also his province a few years ago, and I am also sure my Hon'ble friend Mr. Hasan in his anxiety to preserve his reputation for 'sweet reasonableness' will not oppose my suggestion.

"My Lord, it is my pleasing duty now to offer Your Lordship my personal thanks and the thanks of my province for the courageous step which Your Lordship has been pleased to take in behalf of indentured labour. My Lord, it has been a crying evil. The entire country has been thrown into a state of excitement over this question, and year by year the conviction has grown deeper in our minds that what cannot be mended must be ended

"My Lord, the moral evils of this pernicious system are too patent, and no one has recognised them more frankly than the Government of India themselves in their despatches to the Secretary of State. Your Lordship and Your Lordship's Government must be aware of the excitement that has existed in the country during the last few months over this question, and nowhere more has public feeling been excited on this particular question than in the Province which I have the honour to represent. My Province has suffered most because it is from my Province that a very considerable portion of labour is recruited, and I rejoice to think that Your Lordship has exercised your discretion under the Defence of India Act and abolished it for the time being. My Lord, I trust it is not abolished only for the time being, I hope it is dead and dead for ever. My Lord, I certainly did not know the potentialities for good of the Defence of India Act, and I am encouraged to think that if Your Lordship can introduce such a beneficent reform under the Defence of India Act, Your Lordship may introduce under that Act certain other reforms for which the country is crying. And I can assure Your Lordship that if Your Lordship does it, you will not find stronger supporters of Your Lordship's Government or of that Act than the present Members of this Council. But, My Lord, I do not wish to say more on this subject. I have yet another grievance, and that is also of a provincial character. I refer to the question, to the old, old question of a Governor in Council for my Province. My Lord I had the honour of moving a Resolution on this subject only a couple of weeks ago, and then Sir Reginald Craddock uttered language which I did not realise was something of a prophecy. He said that if we could not get sixteen annas, we should be satisfied with eight annas. Well the eight annas has yet to come, meanwhile there is some cause for us to rejoice. The announcement of the appointment of Sir Harcourt Butler in place Sir James Meston is a matter of reflection for us all. We ask, is this question going to be shelved and postponed for another five years? My Lord, nobody can accuse my Province of want of patience. We have been patient for over 30 years, and I trust, My Lord, you will not make a further demand on our patience in this particular respect, but certainly I may be permitted to ask whether the appointment of Sir Harcourt Butler in his Province is only a stop-gap arrangement during the time of the war, or whether it is proposed to elevate Sir Harcourt Butler himself to the position of a Governor after the war is over? My Lord, I have nothing particular to say with regard to the appointment of Sir Harcourt Butler; he is a Member of the Civil Service of our own Province, he knows the Province intimately, and if we have to go content with a Lieutenant Governor for the next five years, I have nothing more to say against that appointment, but I hope and trust that behind the apparent announcement, there is some policy which it is not considered expedient to announce at the present moment.

"Now, My Lord, there are one or two questions which I would, with Your Lordship's permission, just touch upon and then resume my seat. My Lord, my friend the Hon'ble Mr. Shafi has reminded us very solemnly that it is not right for us to embarrass the Government by raising any questions of a constitutional character. I am perfectly alive My Lord, to the obligation that rests upon us all that we should refrain from embarrassing the Government on any particular question during the time of the war, but, My Lord, may I remind my friend that putting before the Government what the country feels is not embarrassing the Government, but helping the Government. My Lord, Your Lordship was pleased to refer to a Despatch which the Government of India have sent to the Secretary of State on the question of post war reforms in the speech which you delivered on the opening day of this Council. My Lord, some of us who are interested in these questions have ventured to put forward our views before Your Lordship in a memorandum submitted at Simla. Since then the country has from its two public platforms also expressed opinions on these questions and I do not think I shall be justified in going into the details of any of these questions and discussing them on this particular occasion. But the fact remains that new aspirations have arisen, and it is for the Government to regulate and satisfy these aspirations and not shut their eyes to or suppress these aspirations. I am glad that the Government is not oblivious of those aspirations, and that the Government have already sent up a representation on these questions to the Secretary of State. But, My Lord, may I be permitted to express the hope that, whatever may be the decision which Your Lordship's Government or the Government in England may be inclined to take in regard to these constitutional questions, Your Lordship will be pleased to give the country a chance of expressing its views on these particular decisions. This was done in the case of the Morley-Minto reforms, and I see absolutely no reason why the country should be deprived of any chance of expressing its views on reforms on which the Government of India and the Government in England are agreed.

"My Lord, my Hon'ble friend, Captain Ajab Khan, whom we all cordially welcome in this Council as representative of the Indian Army, referred to the aspirations of the Indian Army, to-day. I can assure Captain Ajab Khan that he has with him the support of the entire country. My Lord it has been our grievance for years past that we are not admitted into the higher ranks of the Army, and I am glad that the gallant representative of the Indian Army, on this occasion has, with the authority with which he can claim to speak on this question, put forward his views so eloquently before Your Lordship to-day.

"My Lord, my learned friend, the Hon'ble Pandit Madan Mohan Malaviya, moved the other day a Resolution with regard to the Public Services question. I do not wish again to to raise any question of detail with regard to that matter. But I will be absolutely frank and say one or two things with regard to that matter. If it is thought by the Government here or in England that the aspirations of this country are going to be satisfied by the recruitment of nice men in this country, My Lord, all that I can say to Your Lordship with all the sincerity I can command is that the Government is very much mistaken. The report of the Public Services Commission is an extremely disappointing document, and I should like those who wish to go ahead with the reforms suggested by the Public Services Commission to ask themselves just one or two questions. Does the Report of the majority of the Commission satisfy the intellect of India? Does it satisfy the heart of India? Does it satisfy the aspirations of the present generation, or will it satisfy the aspirations of the generation which will arise in the next thirty years? My Lord, whatever may be the steps which Your Lordship is prepared to take in the light of the Public Services Commission's Report, I certainly hope and pray that Your Lordship will not accept the suggestion of the Public Services Commission which assumes that India's aspirations can be satisfied with the recruitment of nice men in India.

"My Lord, I must also thank Your Lordship for sending representatives of the Government of India to the Imperial Conference which is about to take place in England. But I think, My Lord, I owe it to Your Lordship to say that the country would certainly have been more pleased and more satisfied if this Council had been allowed to select a representative of its own. I know, My Lord, that the Dominions have sent up their Ministers, but there is this vital difference between the Dominions and India, that the Ministers who have gone to England to take part in that Conference have the vote of their country behind them, whereas our representatives have not. My Lord, I have nothing more to say."

The Hon'ble Rao Bahadur B. N. Sarma:—"My Lord, we rejoice at the success of the allied arms in the west, of the British Imperial arms in the east, and at the discomfiture of our enemies. We rejoice that the people of Russia have risen equal to the occasion and are determined to win the war. New forces are being created, the democratic spirit is abroad, and there is every hope that we may look forward to an early and lasting peace. I realise that we are in the midst of abnormal conditions, and that the ordinary canons of criticism do not apply to this year's budget, an essentially war budget. There has been a class of critics during recent times which regretted that the war has not been brought home to the minds of Indians in the way in which it ought to have been, India being an integral part of the British Empire. They may rest assured that it will be remembered for at least a generation if not more, and that India has never shrunk, and will never shrink, from sacrifices which she can be asked, provided she is really treated as an integral part for all purposes. The country will always remember with gratitude the Hon'ble Sir William Meyer's bold championing of the Indian cause, and he will permit us to believe, even in spite of his budget speech, that overwhelming forces over which neither he nor perhaps the Government of India had absolute control, are responsible for the presentation of the budget in its present form. But may I be permitted, My Lord, to congratulate Sir William Meyer and Your Excellency's Government on the skilful manner in which the burdens have been adjusted, under circumstances which permitted no alternative.

"The budget is an orthodox budget, but for the introduction of two principles, namely, the discrimination of the rich as being specially bound to bear State burdens out of their abundance, and that India has the right to adjust her tariffs for fiscal purposes. I have always felt that the Government of India were never deterred from imposing burdens for the maintenance and increase of armies, it may be partially for Imperial purposes, and for administrative improvements, but have always hesitated, owing to the bogey of popular discontent, from initiating any large measure involving expenditure calculated to improve the condition of the people, such as their education, sanitation and vital well-being. The history of fiscal legislation in the past and at present fully justifies my remark, nor is there any indication that any schemes are under contemplation which would enable the people to bear the new burdens without detriment to their well being. Mr. Gokhale asked for a revision of the tariff for educational advancement; it was not to be. There seems to be no constructive statesmanship discernible.

"The Honourable the Finance Minister's speech indicates the possibility of being faced with the need to look to land and salt for general burdens in the near future, and the contingency may not be so remote, if certain strong influences whose force and vigour we have witnessed during the last few days obtain ascendancy when the pressure of the war is over. It is sad to contemplate the general economic condition of the country, the new taxation and the possibilities of the immediate future. Turning to the figures quoted in Mr. Datta's report, page 58, paragraphs 115 and 116, and even taking them with the comments of the Government of India, the position is not very cheering. Whereas there has been a growth of population between 1890-91 and 1911-12 of 8·4 per cent in the area inquired into, the increase in the area under cultivation has been but 6 per cent, in the area under food grains 3 per cent and in the

production of food grains but 9 per cent. The new area under cultivation, including the canal fed land since added, can by no means be said to keep pace with the further growth of population, say, about 2½ per cent since 1911–12, and making full allowance for deficient statistics, low crop returns, etc., the position is by no means encouraging when we remember that the highest average income per head has been computed to be but £2, and statements in which, assuming there is exaggeration, a partial truth must be admitted, that more than 40 millions go without a full meal a day.

"The total capital of the Joint Stock Companies was estimated in 1913–14 to be 76 crores, and the rupee loan held by Indians was in 1911–12 about 69 crores, or a total of 145 crores, a sum less than the 100 millions for which provision has been made, and even including the Savings banks deposits, the fresh loans and capital in new companies, the figures are not very much higher. The proportion of the public debt held by Indians was in 1901–04 59 crores and in 1911–12 68 crores, or an increase of 2⅓th crores per annum. The capital sunk in the new companies during recent years does not exceed on the average three or four crores, and taking the Post Office Savings bank deposits, the growth between 1901–05 to 1911–12 to be from 13 to 18, the aggregate annual total, at any rate of people inclined to utilise their resources, falls far below the nine crores a year, the interest and sinking fund charges provided. The super-tax and the drain of capital from the country are factors of a very disquieting character. Let us also remember that if only 35 millions could be raised, 9½ millions of new acres of irrigated area could be brought under the plough; and we are shrinking from undertaking the programme partly for want of capital.

"Taxation under heads which are considered taxation proper, excluding railways, irrigation, etc., has increased from 3s. 2½d. in 1907 to a little over 4s 7d. in 1917–18, roughly an increase of 43 per cent within ten years. The increase in the gross revenue has been from 81 crores in 1914–15 to 98·8 the budget figure for the current year or 22 per cent in three years.

"But we rejoice in that we have as a partner the wealthy United Kingdom. The capital of the United Kingdom was estimated by Sir Robert Giffen in 1904 at £15,000 millions and the annual income at £1,750 millions. The 'Economist' quoted at page 81 states that the amount invested abroad in Mulhall, was 3,050 millions, which is estimated to represent 20 per cent of the total capital of the United Kingdom, and this was several years ago. The total amount of securities on the stock exchange at present, I believe, is more than 11,000 millions, of which 6,000 millions is invested abroad, and a large portion thereof is British capital. Viscount Haldane in 1915 said—'the growth of national annual resources has been from 850 millions in 1868 to 2,400 millions' Viscount Middleton, speaking in the House of Lords in 1915, said 'the Chancellor of the Exchequer said the other day that the savings of the country had now reached, according to statisticians, between £300 and 400 millions a year, but that we have made pretty good inroads upon these savings' Mr. McKenna, the Chancellor of the Exchequer, said in April 1916—'I have given our revenue of a possibly permanent nature at £423,000,000 which leaves a surplus on the basis of increased expenditure, after another year of war and all its expenses, at £85 millions. I give these figures under great reserve, many of the factors cannot be definitely estimated, but I think the figures are enough to show that, by the present scale of taxation,' we are making ample provision for the services of the war, and that when peace comes we shall have a considerable margin for the remission of taxation' The total indebtedness of the country was 3,440 millions, the advances were 660 millions and the debt charge annually was 145 millions. Mr. Chamberlain, speaking in the House of Commons in May 1916, stated that the position in England was not very discouraging. Revenue exceeded the estimates by £2,500,000 in 1913–14, by £17,500,000 in 1914–15 and by £32,000,000 in 1915–16, and after saying that they were not overstraining their resources which would have resulted in small returns, he added 'I have not the least doubt that this money which we are taking from the hands of our countrymen could be used to greater advantage if there were no war than it is now being used in the interests of the war by the Chancellor of the Exchequer. We are using up capital, we cannot help it. In one form or another we are bound to do it. We are using up capital for purposes of the war. We are laying by less capital than in ordinary circumstances would be done for the development of business, for keeping business up to date and for providing us with the means to meet our competitors.' So the position in England is not so gloomy as is sometimes depicted, and I have not the least doubt that the principle of reciprocity would lead to abundant good results in the future.

"The position in the Colonies also is not bad. Their annual income per head is 53, 52–100 and so on, and the amounts in the savings banks are also large Consequently, we may reasonably and naturally expect the rest of the Empire, after the war is over, to undertake, if necessary, its sacrifices with a view to bring up less fortunately situated India, if not quite up to the level of their economic prosperity, at least to a position where her people can possess and enjoy the normal comforts of civilized existence This reminds me of a story in the Puranas of a poor Brahmin named Kuchela, in distress, looking round for something in the house which he could present as an offering on a visit to his friend, King and God, Sri Krishna, when the housewife came to the rescue and gave him a few handfuls of beaten rice which she preserved as a provision against unforeseen contingencies. Sri Krishna accepted the gift with great pleasure and was dissuaded by Lakshmi from eating the whole lest inconvenient results of a complete transference of riches might take place. Contemplative India, like Kuchela, never does a duty expecting a return; but the Lancashire Lakshmi may dissuade the better mind of

Great Britain from doing justice, let alone generous deeds, and the housewife out here might well wish that the beaten rice had not left her house.

"The Government of India have made the offer in view of the place they desire her to hold in the Empire, and we echo the wish, the desire, the expectation, that that place should be one of perfect equality with the rest of the Empire, one of comradeship. It is but justice to expect that after the war the whole financial position, the question of fiscal independence, contributions and relative status will be reviewed together; and it may be that the indemnity to which the Empire may be entitled will enable her to ease the financial burdens of India.

"With great respect to the Finance Minister and with great humility and deference, I beg to remark that underestimating the revenue has been a fruitful cause of hardship to the tax-payer. The Royal Commission on Currency was compelled to remark, after weighty consideration, with reference to Indian Budget framing: 'Caution is justifiable in framing Budgets in India, but has been carried rather further than was necessary in recent years.' The figures from 1898–99 to 1917–18 fully bear out my remark. The only years of exception were 1908–09, the year of a great monetary crisis, and 1914–15, the year of the war. Justice to the tax-payer requires the adoption of a system of meeting deficits by loans in exceptional circumstances. There was a surplus of 4 millions in 1915–16. Taxation was imposed in 1916–17, and there was underbudgeting, with the result that the financial position and taxable capacity were made to present an exaggerated picture, with the consequences we have seen in the current year.

"Orthodox doctrines with regard to gold currency, paper currency have received a rude shock. The Royal Commission, over which Mr. Chamberlain so worthily presided, laid down that of the gold currency reserve minimum of 30 millions, there ought to be at least 15 millions held in gold. We have now the spectacle of that minimum exceeding 36 millions, with 24·748 invested in London and 6 at short notice. We had 29·37 million pounds of actual gold in India on 31st March 1913 in the paper currency reserve, and we have but 12·22 millions now though the currency has enormously developed. Gold which India is entitled to get is being ruthlessly intercepted. I do not complain of this being done during the war. These are necessary measures and I have not the slightest hesitation in saying that the Government of India acted in the interests of the Empire. Gold is however being ruthlessly intercepted as a matter of deliberate policy, but I sincerely hope that when peace is restored the whole matter will be taken into consideration and revised at a very early date. I hope the Government of India will consider seriously, before further silver coining is undertaken, as to how it will affect prices, and also consider whether it would not take us further away from attaining a gold standard.

"The course of the war has demonstrated fully the folly of complete dependence on foreign shipping. We are grateful to the Navy for the protection afforded, but the protection would have been still more invaluable if we had manufactured products to export on a larger scale, or ships of our own to carry them to further foreign countries. As it is, raw products are bought at our own door, and the exporting countries protect their articles of export by their flags. It must also be remembered that most of the trade of India, and especially of Madras, has been affected by lack of shipping facilities during recent times; and I hope your Excellency's Government will consider, if possible, the possibility of increasing these facilities, although there is not much hope of that in the immediate future.

"In this connection the observation is generally made that we have not undertaken a sufficient burden with regard to the Navy. May I respectfully point out that it is recognised that we have in the past maintained a larger army than was necessary, and in view of the expenditure on the Navy in England, we have been bearing a portion of the cost.

"My Lord, I associate myself with those friends who have asked the Government to consider whether expenditure cannot be retrenched. Especially under the head of Civil Service charges, there has been a remarkable growth, and there seems to be no indication of a check in the immediate future.

"Then I associate myself with those Hon'ble friends who have applauded the action of the Government of India in respect of their emigration policy. The people of India are extremely grateful to the Government and to your Lordship for the steps that have been taken, and I am sure they will endorse everything that has been done.

"In regard to the War Loan, people do recognise that, apart from the interests of the Empire, in their own interests, the War Loan should be as large as possible, so that the money may remain in the country; and I hope that, to show the gratitude of India and her earnest desire to help in the actual prosecution of the war, as much money as can be raised will be raised in the shape of these War Loans.

"My Lord, I hope that ere long it will be the proud privilege of your Excellency to accede to our humble request in respect of throwing open the commissioned ranks of the Indian Army to Indians. The Hon'ble Captain Ajab Khan, who so worthily represents the Indian Army here, has voiced in no mistakable terms the desire of the soldiers in the field. With one unanimous voice the country has long been engaged in asking for that privilege, and I hope it will be possible to announce the decision at a very early date.

"Speaking for Madras, I hope the Hon'ble Sir Claude Hill will be able to see his way to carry out the Kistna-Cauvery projects as soon as peace returns and financial conditions permit. We have been contributing to the Imperial revenues a considerable amount in the shape of irrigation revenue, not to speak of the general revenue, and I hope that will be taken into account when the Madras case comes under consideration.

"With these words, my Lord, I will resume my seat."

The Hon'ble Mr. BHUPENDRA NATH BASU:—"My Lord, on an occasion like this I find that we are placed in a somewhat disadvantageous position. The question has been raised, my Lord, as to whether, having regard to the facilities that we have already got of bringing public questions to the notice of Government, a free debate should be allowed on the Budget day, and the Budget debate should be considered as a Speech Day. Well, my Lord, I cannot say that I do not altogether sympathise with that sentiment. I can well realise, my Lord, that our speeches may strike you like the moaning of the sea, incessant and rolling. But I believe the moaning of the sea may be of some use to our official friends with jaded and overstrained nerves. However that may be, my Lord, though we have latitude on this occasion to speak on questions like holidays or leave for saying our prayers to the grievances of railway passengers, sometimes we may say things which may bear fruit. The seed may be carried by the idle wind and it may be lost on the barren wastes of life. But sometimes it lodges in a sympathetic soil and it sprouts. So may it be, my Lord, that out of the many things that we say on this occasion something may be utilised. My Lord, ten good men and true would have saved in ancient times a sinful city. I do not—far be it from me to say so—compare the Government of India to a sinful city; but, my Lord, a few words may save a Government from an inconvenient situation. Our friend, the inexorable Vice-President, was for choking us off altogether sweeping us off the board. Well, inexorable though he is, he had ultimately to yield to our joint entreaty to get along in our old way. But, my Lord, that is not enough; it is not enough that on this occasion we should feel somehow or other that we were having the latitude of a prize day in school. We have also something else to think of. I, for one, bear in mind your Lordship's earnest appeal to avoid controversial subjects on this occasion; and my Lord, I was racking my brain, like a poet of very high reputation who was looking for a hero, for a theme which would be devoid of controversy; and I lighted upon one. Unfortunately circumstances prevented me from bringing it up on the occasion on which it should have been brought up, for which I offer my sincere apologies to the Council. My theme was the building of the new city of Delhi. I do not honestly think that there can be any controversy about it. My Lord, I may complain and justly complain, coming as I do from the green and waving fields of Bengal 'why have you brought us out of the land of Egypt into the wilderness?' And I am quite sure that my official friends must be casting longing, lingering looks behind. They must be hankering after the flesh-pots of Egypt. Well, my Lord, I was given an opportunity of having from one of these small watchtowers that are being built, a view of the promised land. A friend of mine associated with our architects was with pardonable pride dilating upon the beauties of Delhi to be. My Lord, I am a humble tax-payer, not probably of the class to whom the super-tax would apply, and therefore I am not much in sympathy with those mourning gentlemen who have uttered their complaint against that tax, but nevertheless I felt like this: I felt as if I was carrying on board a vessel bags of gold, and suddenly on the way I am seized by a corsair who gets hold of my bags of gold and throws them into the sea and says 'Do not despair, for after all the sea has a bottom and your gold bags will gradually rise to the surface. And though you see only the foundations of the Viceregal Palace and of the Secretariat buildings and of the Council Chamber in which your great-grandsons will hold forth as you are holding forth to-day, though you see them just resting on the soil or below the soil, the day will come when they will rise to their full proportions.' Well, my Lord, my mind was full of despair. Why, my Lord, seek the proximity of ruins that proclaim the instability of human fortunes? Is it the old feeling of having always with you the *memento mori*? Are we coming to adopt the old Hindu practice that, lest we forget in the vanity of our daily life what is due from us, we should every morning visit the crematorium that we may not forget? And is it for that purpose that the great and mighty Government of India are building up or trying to build up their future capital amidst ruins which remind us of the past, so that that may be a warning for the future? I do not think, my Lord, that there can be that feeling. It is not for me to raise in this debate and on this occasion the question of the policy which dictated the transfer of the capital to Delhi. But my Lord, wisdom may come, even if it does come late; and the word of the King may not be necessary, for the King only speaks through his Ministers, and he can always undo what he has done if advised by his Ministers. There is this to be said, my Lord, that having undertaken a venture, which is the better course to adopt? That the Delhi of the future should go as other Delhis have gone and proclaim the mutability of human fortunes? Or that those foundations of the half buys to be should be left in their entirety to proclaim to future generations that after all there was one Government which had the courage to see its mistake, and the courage to undo it? My Lord, which is better? I will not dwell much longer on this subject and ruffle the feelings of my friend opposite, Sir Claude Hill, who probably wants to keep things going as they are. But, my Lord, seriously and earnestly, in this time of stress and strain and of difficulty through which we are all passing in every part of the Empire from the shores of the Atlantic to the Pacific, is it desirable that we should incur expenditure for a project which may never take shape and which, if it ever does take shape, will never realise the expectations of those who entered into it so lightly? As I said, I do not for a moment put forward the claim of my native city, but I ask my friends opposite seriously to consider if something may not be done to stop this idle waste of money. My Lord, proceeding to other subjects which are non-controversial, for my part I offer my best congratulations to Sir Reginald Craddock for the elevation which your Lordship has been able to give him at the close of his career. I was one of those who were in your Lordship's Council when Sir Reginald Craddock for the first time came into the innermost ring of the Indian Cabinet. Hopes and fears always arise when we find a new man come to take a position in that most important port-folio which has been in his keeping. We may have had our differences, where are there men who do not have honest

differences of opinion? For the last five years, during an exceptional period of storm and stress, he has managed the affairs of his department with exceptional ability; and now, my Lord, that he is going to a sphere away from fields in which he has worked, I hope he will not be completely wrested away from us by the seductive charms of Burma, and that he will bear in mind the claims of his early love. We all wish a bright future and a higher career for my friend in his new sphere of activities and duties. And, my Lord, I do not think I shall be doing my duty if I do not express to your Lordship and to this Council the high appreciation which all Indians entertain of the great services rendered to our country at this critical juncture by Sir William Meyer. I shall come to this Budget later on if your Lordship will give me time, but before I do so I feel bound to express to your Lordship and to this Council that his administration of our financial affairs has secured for him the unbounded admiration of all my countrymen; for, my Lord, it is an open secret that enormous pressure was put on the Government to squeeze as much as possible out of the finances of India; not that we would grudge the money but there should naturally be a limit to it. We have always felt, down in the plains where we work and pass our daily lives that Sir William Meyer was like a solitary boatman holding fast to a tiny boat, tossed by the angry waves, and that he was trying to steer it into a safe harbour. My Lord, he has succeeded. I am not one of those who would carp and cavil on this occasion at any sacrifice if it was needed, but, my Lord, I feel as strongly as you feel, though I am of a different hue, that I form a component part, a living part, of the great Empire to which you and I jointly belong; I feel it lies as much in me as in you that the honour, safety and prestige of that Empire should be maintained; I feel that no sacrifice on our part if required necessary should be grudgingly made on an occasion like this. Therefore, I do not conceal from your Lordship that I feel that this contribution of £100,000, though probably in ordinary circumstances it would be considered a heavy burden and a strain upon the resources of India, I feel that if the cause demanded it, this contribution whatever the sacrifice should be made. My Lord, the presence of Sir William Meyer and his consent to this contribution give us the assurance that less should not have been given and more could not be expected. Passing from the contribution, my Lord, I am bound to felicitate my friend, the Finance Member, on the ways and means he has found to meet the contribution. My friends to whom the super-tax would apply may feel for a time the wrench that we all feel when money is taken away from our purses, but may I remind them in the words of the Scripture that 'to whom much is given of him much is expected' and that they should not flinch because in this hour of dire necessity they are called upon to pay out of the superfluities of their means. But, my Lord, if the sacrifice has been accepted by the country, it is no use concealing from your Lordship and from our friends, the responsible Members of your Lordship's Government, that for many years it will mean a heavy handicap to Indian progress and to Indian aspirations. I think it is fair to give warning that if in England people revise the methods which Sir William Meyer has devised to meet this contribution in any sense injurious to Indian interests, they will be making a great mistake and seeing that the greatest asset to the Empire is the willing and loyal acquiescence of India to bear her share in the great struggle now going on, I hope that that mistake will never be made. I am sure that as head of the Government, with the Council you have as your responsible advisers, you will not allow that mistake to be made.

"But, my Lord, coming from that position—"

His Excellency the PRESIDENT:—"I am afraid I must ask the Honourable Member to come to his peroration."

The Hon'ble Mr. BHUPENDRANATH BASU:—"I am obliged to your Lordship for that reminder.

"My Lord, there are many things which come to my mind at the present moment. You and I shall not meet again for six months to come, and we shall not have an opportunity of talking face to face. But, my Lord, I would ask you to bear in mind the fact that, when the time comes as soon as the war is over and a new adjustment has to be made in regard to our financial position and in regard to our economic requirements, the great claims that the country has upon your Lordship's consideration for education, for sanitation and other necessary purposes should not be overlooked.

"My Lord, before I conclude, I would point out that it has been said of old that men do not live by bread alone. We all realise and acknowledge that you have given us internal peace and freedom from external aggression. I stand at your Lordship's bar. Give us, my Lord, what you are fighting to achieve in European countries; give us self-respect in our own land; give our young men elbow-room—give them some of that aspiration which your Lordship yourself must have felt when as a little boy at Peterhoff, that one day you might be the ruler of India. Give the dreaming youth of Bengal that aspiration may to the youth of India—why Bengal alone,—that vision. Let them feel that one day they can be like my friend Sir Charles Munro the saviour of the situation at the Dardanelles, who has helped to banish far away from the 'whispering galleries of the East,' the lingering echoes of the greatest reverse that the British army was ever threatened with on the battle-fields of Asia. Let them feel that they may one day be rulers of great provinces and leaders of men, and then, my Lord, you put aside for ever your Defence of India Act, and your regulations, and you may rule over a contented and loyal country in peace and prosperity. Then surely, my Lord, discontent will disappear as mists before the rising day."

The Hon'ble Mr. ABDUL RAHIM:—"My Lord, I beg to associate myself with my Honourable Colleagues who have offered their congratulations to the Honourable the Finance Member for the consummate skill he has shown in handling our financial resources even under the

extraordinary conditions resulting from this unparalleled war. He has presented to this Council a Budget which provides for almost all the internal needs of our country's administrations, as well as for the annual charges resulting from the war contribution which your Excellency's Government has made on behalf of this country in a manner which is undoubtedly satisfactory from every point of view. The Muhammadans of Bengal, whom I have the honour to represent, fully approve of the action taken by your Excellency's Government, and are always ready to give their loyal support to the British cause.

"The British Government is very naturally occupied with the gigantic task of crushing an aggressive Militarism which has involved the civilized world into a terrible war unknown in previous history. Realising that this is not the time to enter into a discussion of any controversial nature, I content myself with assuring your Excellency of the whole-hearted support of my community in bringing this war to a successful end."

The Hon'ble Mr SRINIVASA SASTRI:—"My Lord, the Hon'ble Mr. Basu said he felt like a school boy on a prize-giving day. I wish as a school master to return the compliment and to say that I feel rather like a lawyer on a law dinner day when a practitioner may get up and quote overruled decisions, ask all kinds of irrelevant questions and perhaps also attribute profound ignorance to the learned brothers on the Bench. He has shown the example on the Budget day of speaking as little as possible on the Budget. The few remarks that he made connected with the Budget, I propose to make at the beginning.

"I associate myself, my Lord, with the sentiments expressed hitherto as to the war-gift that India has made to the British Empire. It is no doubt a great sacrifice for India; it is burdensome, and because it is a great sacrifice and burdensome it is, if I may venture to use that homely expression, a dear gift that we make to the British Empire out of our hearts, and I hope and trust that that will eventually prove to be the means of consolidating the interests that bind England and India together.

"I must congratulate, like my Honourable colleagues, the Hon'ble Sir William Meyer on the manner in which he has adjusted the burdens that arise from this war-gift. Those that are able to bear have been made to bear the taxation, and those that are unable to bear the burden have been so far spared. But I would have the Council to remember that nearly every item of taxation imposed on account of this great gift has been attacked from one side or another. The railway tax has been attacked; so has the super-tax been; so unfortunately has been the increase in the import duties on cotton. Now, if as a consequence of these attacks the burden has got to be re-adjusted, I much fear that the threat contained in one of the paragraphs of Sir William Meyer's speech will have to be carried out. Land and salt, so far happily exempted, may have to come under the hammer of taxation, and if that took place, the feature of the Budget on which we are now able to congratulate him will have disappeared, and the burden of taxation will be then resting on those that are least able to bear it, while those that are most able will escape. I would remind the Council that there is a very strong school of thought in this country opposed to one of the statements made in the Financial Statement that land is comparatively lightly taxed. I am one of those who believe that it is taxed almost up to the bearable limit. If hereafter it is to be made, as I hope it will not be made, to bear additional burdens, it must be, as the Hon'ble Sir William Meyer has pointed out, for the purpose of such great and beneficent objects as education, sanitation, medical relief and so on. Let me express the hope of this Council and of the country in general that salt and land will be kept sacred hereafter from additional taxation, saved only to those objects of immediate local interest.

"One great feature of this Budget, my Lord, is the import duty on cotton. For the first time we are feeling that a great injustice has been removed, and we are hoping that further steps in the same direction will be taken for the general relief of the tax-payer. This is in the direction of the fiscal autonomy which has been the pole-star of commercial and economic aspiration in this country for two generations. We feel that we are subservient economically to outsiders, that we cannot develop our resources to the full to our own advantage, and as on this occasion we rejoice that we have taken the first step, so it would be a calamity indeed if this step had to be retraced owing to the pressure of Lancashire.

"The debate in the House of Commons has fully disclosed the existence of a danger against which we desire to forearm ourselves. It is, my Lord, a matter of particular gratification that the Secretary of State has seized the essence of the point and put it in forcible language which we cannot improve upon. This impost on cotton goods is a social necessity for India, it is a political necessity for India, it is an industrial necessity for India. I am glad to acknowledge that I have noticed the spirit of anger and indignation with which not merely Indians but even Englishmen in this country have read the report of the proceedings in the House of Commons. They feel that, even when bare justice is, under the inexorable necessity of war, done to India, there are a class of people in England whose selfishness drives them to raise an untimely word of protest. As I said it has been bare justice—I take the leave of the Council to go another step and affirm that it is now, after the immense war-gift we have made to England and the additional taxation that we are for that purpose bearing, that it is after this an obligation that England owes to us to set us free to stand upon our own legs in the matter of fiscal development. For after all I do not mind how much we pay out of the available and hoarded wealth of the country, let our accumulations, let our disposable goods be all taken, provided we have the power of creating wealth again, so that we can use such resources as we have to the fullest advantage of this country. Fiscal autonomy then has become not merely justice to be pleaded for, but a necessity that England cannot any more withhold. I wish your Excellency's Government to make this matter clear as the unanimous wish of this Council to the representatives of our Government at Home.

"The next point to which, My Lord, I wish to refer is a matter concerning education arising out of a question that I raised a little while ago in this Council. I was then pleading, after expressing gratification at the thirty lakhs granted for the improvement of the pay and prospects of teachers, I was contending that some more money might be given for the purpose of extending elementary education, and I had then ventured to state what had not been affirmed openly anywhere, that Local Governments were looking to the Imperial Government for annual recurring grants for the purpose of financing all extensions of elementary education. Only two days elapsed and over the wire came the news from Madras that the Director of Public Instruction of that Province in the Legislative Council there stated the identical thing that I had stated, that for expansion the Imperial Government must be pressed, Local Governments were unequal to the task. Well that is a confirmation of my view which I did not expect to come so quickly, but it is a confirmation of which I hope the lesson will not be lost on the Government of India. It is, I venture to remind Your Excellency, one of the great questions which should be grappled with immediately, it cannot be put off. May I be permitted at this stage, Your Excellency, to make a personal observation personal to Your Excellency, but not entirely, because it arises out of your exalted position in this country. At the time that Your Excellency assumed office, we did not hear, I do not remember at all events and I do not think any one here remembers hearing of an announcement mentioning any labours of a heroic character to which Your Lordship was going to address yourself, whether it resembled the herculean number of 12 or another it did not matter. We remember a historic occasion on which 12 labours were undertaken by one of your predecessors. Well, God gives proof that even in exalted spheres the virtues of humility and of reserve will not go unrewarded. Within twelve months of Your Excellency's assumption of office, it has been possible for Your Lordship to confer on this country three great blessings. The first I would mention is the suspension of indentured labour during the period of the war, which I hope will be converted into complete abolition of that iniquitous institution. The next I would mention is the organization of the Defence of India force. Lastly, I will mention—well, I forget the third achievement for the moment, but I will pass on—I do not know how many still remain to be achieved by Your Excellency, but there are two which I must take the leave of the Council to mention as those which I would like to see Your Excellency's regime be marked by. One is the enactment, on however humble a scale, of the principle of compulsion in the sphere of elementary education. The other is the inauguration of a scheme of political reforms before Your Excellency lays down office. On the contrary I expect that, long before that time comes perhaps, we shall be enjoying the fruits of the new scheme which I am sure is being framed between the Government of India and the Government in England. It has been pointed out, My Lord, several times that at this time of war we ought not to embarrass the Government with any suggestions of ours. I do not know that this thought of what should be done in India to satisfy the growing ambitions of the country is not present night and day to those who have charge of responsible interests either here or in England. We know as a matter of fact the thought is for ever present in your minds, in the minds of those with whom you are in daily association in the work of Government in India. If we at this time throw in our counsel so that you may take that into consideration also in settling matters, it is rather hard for us to be accused of seeking to embarrass the Government with our ideas at this time. It is too little realized, I fear in official circles, or if realized it is conveniently forgotten how intense are the feelings of young India in the matter of realising the great hopes that have been held out from time to time. It is somewhat strange that decades ago when public life was rather low in this country and public demands had not risen to any high pitch, it was left to English administrators and statesmen to lay down in clear and generous terms the policy of continuous improvement which was to end in the final emancipation in a political and economic sense of the people of the country.

"Now that during the last few years public opinion has become articulate and people are asking for one thing and another, it is astonishing to think, it is saddening to think, that officials should seem to stand aghast and scared at the coming prospect. What is it that is happening in this country they seem to say to themselves? My Lord, no one of us, at least no one of us who has thought of the affairs of India in a serious way, desires any catastrophic changes. Far, far be that from our minds. But let me frankly tell Your Excellency and Your Excellency's Government that we do look forward to large, substantial and satisfying items of reform consistently with their being stable and lasting. The only things that we hear amid the official reserve and the official silence in regard to these matters are the views of retired proconsuls like Lord Sydenham, whose distrust of educated Indians, I venture to state from this place, is fast becoming a menace to the peace and welfare of this country. My Lord, it was only a few days ago that the Premier of England, referring to the catastrophic change that has come over Russia, spoke of it in terms to which I would venture to draw the attention of the Council. He referred to it with his characteristic insight as 'events marking a world epoch and as the first great triumph of the principles for which we entered the war,' i.e., the dethronement of autocracy and the establishment on a sure footing, let us hope, of popular freedom. We ask for the identical thing in this country. Shall it be said that India was the last country in the world to obtain this great triumph of the principles for which England and India alike are making terrible sacrifices? Let it not be said that any school of Anglo-Indian politicians stood deliberately in the way of according to India that popular freedom which they hail in the case of Russia, even when it is inaugurated in that catastrophic manner of which we have heard. We want peaceful progress; we want constitutional and ordered progress; we want, however, at the same time that it should be declared clearly to Indians that they shall one

day be free. It is necessary in my opinion also to state how soon. Shall it be said 'twenty or thirty years hence that, at a time when the world was passing through a terrible crisis and the nations stood facing each other, some in friendly co-operation, some in the bitterest hostility, the Indians asked for freedom, but that they were told to 'wait, wait, wait.'

"Your Excellency, it is now time that we were told definitely what it is that we are to expect. I make no doubt whatever that Your Excellency is already contemplating the announcement to India at a reasonable time no doubt of the goal towards which India politically will evolve under the fostering care of the British Government. It strikes me that the hour has long come when that should be made perfectly clear. While there are many authorities, high and low, in the country ready to deprecate and discourage, ready to intern and exclude, there is none—sad thought—high or low, to speak a word of hope, to hold out to the coming generations the promise of freedom for which England has always stood, for which she is striving today, and for which both England and India together are striving with one mind and one heart.

"Your Excellency, with these words I wish to resume my seat, expressing once more the hope that to Your Excellency will be reserved the proud distinction of having been able to initiate a large and substantial, though certainly not a catastrophic, scheme of reform."

The Hon'ble Mr. D. E. WACHA.—"My Lord, though we are permitted on this occasion within the time-limit to speak on all subjects, in fact to roam wide from China to Peru, or from the Arctic to the Antarctic, I for one will not venture an or risk taking such a journey, even were I to be borne on the wings of the wind. The subject is so large that, if I were to dwell as several of my friends who have preceded me have done, on a variety of subjects—on political reform, on self-government, on economics, on currency, on railways and many other etceteras—I think, My Lord, that the time-limit of 20 minutes would have to be extended to 300 minutes. But where is the time? We are to finish today at 5 o'clock and here it is 10 minutes past 4. Therefore, My Lord, it is really futile on this occasion to avail ourselves of this opportunity to speak on any subject except finance, which is really the subject proper before the Council today. I will, My Lord, make one preliminary observation before I proceed to speak on the subject, and it is this. Several of my friends, and particularly my friend, the Hon'ble Mr. Sastri, have appealed to Your Lordship that the problem of self-government might be considered, and that at some very recent date you might make an announcement on the subject. When that is the question and when that is the appeal made to Your Lordship, I in my turn would like to make another appeal, not only to my friend, the Hon'ble Mr. Sastri, but to all assembled here, including officials. My appeal is this. Are we or are we not a self-governing body here? What is this Council, this Imperial Council, this Council of India, but a self-governing body? And if it is a self-governing body, are we not prepared to have what you call reforms of our own door? Reforms for the country are different, but reforms are necessary at our very door, in this very Council. What are those reforms? We all know, My Lord, that for the governance of our own little self-governing body, a kind of *imperium in imperio*, we have rules and regulations which I confess I have found, ever since I joined the Council, to be such as to handicap a free and healthy discussion of any kind of subject. That is the thing. Are we or are we not going to reform our rules so that we may have that healthier discussion which everybody yearns for but which nobody can get because of the limited time in which we are obliged to speak on a subject. Therefore, My Lord, I appeal to my friends and ask them whether they ought not now to take time by the forelock and see what rules and regulations might be amended. The foremost consideration or reform is this, that the time has come when we should really discontinue the form of speeches that are made. I refer to those manuscript speeches which are read to irksome lengths, and which take up the valuable time of the Council. That being so, I will say this, that looking backward to the time when this Council was young, say some twenty years ago, in the early days when the Council was expanded, what happened? There was a very keen critic of the Council and on-looker in the person of Mr. Arnold White. Having visited the Council on a particular day, he gave his impressions to the world at large. What did he say of the Council? This, that the Council was one of impressive silence—'impressive silence' in this sense: just as there was impressive silence among those grave Senators who sat in their senate hall on the Capitoline Hill when the gods thundered in Imperial Rome. That was the silence that the early Councils had. Others have said differently; but between that time and now much water has gone under the bridge. The pendulum has now swung from one extreme to the other. From impressive silence we have come to depressing manuscript eloquence, and I for one wish to see, My Lord, that this depressing manuscript eloquence might be discontinued for ever, buried in the limbo of oblivion. Let us turn over a new page, and go forward if our Council is really to be a useful Council for the purposes of healthy debate and discussion. What happens now, My Lord? Supposing there were another Arnold White looking on at this Council at this very hour, like a 'child among us taking notes,' what would he say? He would say —'I see before me a Council of grown-up schoolboys who, at the beck and call of their great tutors and authority there, rise in their places and read the products of the midnight oil, consumed for the purpose of preparing those foolscap sheets of paper.' We are grown up schoolboys simply trying to read speeches prepared beforehand without rhyme or reason. I may perhaps offend some of my friends, but I feel very keenly on the subject, and I frankly confess that the time has come when we should reform our own Council. Begin at the beginning. Begin your self-government in this very Council and when you have reformed your Council here, you can reform the country at large.

"Having said so much, My Lord, on this matter, I now turn to that part of the Financial statement in regard to which the Hon'ble Members, those stalwart members sitting opposite me, one after the other gave us the other day their explanatory accounts covering a

variety of subjects embraced in the Financial Statement. My old and valued friend, the Hon'ble Sir Claude Hill, who is at the head of Agriculture and other departments gave us a very encouraging and very promising account of what his department was doing for agriculture. Now, My Lord, more than self-government, I consider that the question of the improvement of agriculture is the question of questions, because upon agriculture everything depends, and unless we go on improving our agricultural industry, nothing will be done. The economic conditions to which many of my friends have referred will continue to be the same. I was glad to hear the other day from the Hon'ble Sir Claude Hill that he is going to improve things in many respects; improve our forests in order to get more timber which may be commercially exploited; have more agricultural departments, and so on. All these are concomitant and contributory means towards the improvement of agriculture generally which will eventually improve the desperate condition of the Indian peasant. The question of agriculture is the most important of all. I consider, My Lord, that where one grain of corn, or one ear of wheat grows today, or where there is one leaf of tobacco or cotton, there should grow tomorrow two grains, two blades, two leaves. Then, My Lord, the condition of the country will be changed. Then only, My Lord, will prosperity come. Then, My Lord, we shall be able to bear even greater economic burdens than we are at present undergoing.

"My friend, the Hon'ble Sir Claude Hill referred to what the Government has been lately doing with reference to the stimulation of long staple cotton. This is a very welcome announcement though not a new announcement. For, My Lord, looking back on the history of cotton during the last 75 years you will find that the Government has been spasmodically trying to do its duty in that respect, namely, to grow long staple cotton which will go a great way to enable mill-owners and manufacturers to weave finer classes of goods which may compete successfully in healthy competition with Lancashire. But all those spasmodic efforts hitherto have failed. I consider, My Lord, that the time has now come when the Hon'ble Sir Claude Hill should earnestly take up this question of the cultivation of long staple cotton in the country. I am sure, My Lord, he will earn the gratitude not only of mill-owners but of the country generally.

"Then as to other questions of agriculture, it should be remembered that our agricultural products are the wealth of the country; they are the fundamental wealth of the country. After of course keeping to ourselves all the articles and agricultural products which we may want for our domestic consumption, all the surplus exports that go out of the country are a source of the greatest wealth, and the greater the surplus exports of this kind the greater will be the wealth of the country, the greater wealth being not only of the State but of the people. After all, My Lord, it is finance that governs the country. As John Bright once said 'Tell me what are the finances of a country and I will tell you the condition of its people, the condition of its State'. A good Government must have good finance, and if you are to go on progressing you must have good finance, increasing finance. Then, My Lord, the agricultural industry is the first industry to which we must give our attention, and I am glad, My Lord, that my friend the Hon'ble Sir Claude Hill referred to it.

"Turning now to another subject, my old Madras friend, who has been a worker with me in the Indian National Congress and who is now in charge of the Education Department, told us that the prospects of teachers have been improved. He also spoke on the question of sanitation. On the question of sanitation, there seems to be a bifurcation. A part of sanitation is under my friend the Hon'ble Sir Sankaran Nair, and another part, which is called Medical, is under the charge of Surgeon-General Sir Pardey Lukis. I was very glad to hear from the Hon'ble Sir Pardey Lukis the other day that he has as a trial instituted some establishment at Lucknow where granaries are improved with the purpose of giving better sanitation and destroying the rats, which with the fleas carry plague, which is such a great pest to the whole of India and which has already swept away something like twenty millions in the last twenty years. As to sanitation, I would appeal to my Hon'ble friend Sir Sankaran Nair for one thing. Sanitation in India is in a very rudimentary stage. We have only been giving attention to it for the last fifteen or twenty years and it is still very rudimentary. Village, like town sanitation, is not very satisfactory. Therefore, My Lord, whatever is done in the future, I really hope that whenever the finances permit and whenever the Finance Minister does not sit on the Education and Sanitation Department, but liberally provides the money that the Education Minister wants,—I really hope that greater progress will be made in sanitation. For this reason—apart from education—the greater the sanitation, the greater will be the vitality. Your standard of vitality will be increased. Look at the enormous death-rate which we have had here for years together. I know as a matter of fact that for some years past the death-rate has been reduced, but still it is very high, something like 30 to 32 per thousand. Our birth-rate is on the whole very fair; but if we give an increased standard of vitality by a variety of sanitary and other measures, particularly for the working-classes who live in insanitary areas and have within their small wages to do many things which they are unable to do, then there would be some progress. Vital statistics are also important in the State. The larger the number of people living, the larger the number of people who are employed in industries, the larger the wages they can earn, the greater the well-being of the whole country.

"Then, coming to my friend, Sir George Barnes, who also said something about post-offices and trade, he said that the trade was very satisfactory. I also endorse his opinion that the trade in India has been satisfactory. But why? Look at the two-and-a-half years of this terrible war; look at the immense sacrifices England is making to keep the trade routes safe notwithstanding all the terrible submarinings that has been going on everywhere. Why? Because there at the very door of the enemy, the gallant British Navy, the invincible British

navy I should call it, is keeping watch and ward safeguarding all the trade routes like the Warden of the Marches. That is the reason why our trade has flourished, and that is the reason why India has been very little disturbed as far as trade is concerned. No doubt our imports have decreased, but our exports have increased, and that is another point to which I would draw the attention of members, because it will be seen that during the last two-and-a-half years the balance of trade is in our favour to a very large extent. We are complaining of the burden put upon us; we forget the other side, and I think those who are intellectually honest and politically honest should not forget that part of it, that the balance of exports is in our favour and that balance is a cause of wealth to the country. It is from that wealth that we are going partly to offer the hundred millions. This is considered a burden and a sacrifice. A burden and sacrifice it is for every patriotic country of course when it has to defend itself. Are we not to undergo any sacrifices at all? Of course we are told that India is poor. But what does the poor man do when his wife or children fall sick? He may not have a pie in his pocket, yet what does he do? He goes and borrows. What are we doing? We are borrowing, but we understand the depth of the sacrifice we are making for the future protection of the world and for the future protection of British India, and for that purpose I consider that any sacrifice will not be too great, and I think those are mistaken who talk of this sacrifice as a burden which poor India cannot bear. Poor India has been doing her duty manfully, generously, courageously and liberally. If we can do what all the rest of the Colonies and other people are doing, and if we can save an integral part of the British Empire, then any sacrifice that we may have to make — even in the future—and I think we shall have to if the war goes on—should be cheerfully borne by us, and there should be no more criticism on the subject.

"Another little point to which Sir George Barnes referred to was in connection with the postal service. That service has been doing very well. I have been a student of all sorts of statistics, postal and telegraphic, and I may say that if any service in the whole of India has given rupee for rupee to the tax payer it is the post office. I have always had the greatest admiration for the post office; I have even greater admiration for the post office now that it is increasing its utility, and I say, therefore, that the post office service is really one of the most useful services where we get rupee for rupee. I cannot say that about the class that one would call tax-eaters. When I come to the tax-eaters, I must say that the spending departments are spending too much even in this time when we want economy, and I would particularly refer to my friend, Sir Reginald Craddock, here who is in charge of the Home Department, I must say that the Civil Service charges are increasing day by day; they are increasing at even greater ratio than the growth of revenue. The principal of taxation, the revenue which we in the first instance take from our land-revenue, and the taxation that has been put on the railways—I will speak on the railways a little later on —

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His Excellency the PRESIDENT:—I am afraid not, Mr. Wacha; not to-day. I am afraid your time is up already."

The Hon'ble Mr. D. E. WACHA:—" I admit, My Lord, that my mind is full of all these things, and therefore I cannot speak more; but as I said I will once more congratulate my friend, Sir William Meyer, on the very able way in which he has of course discharged his duties as Finance Minister. No Finance Minister, I will say, for the last sixty years since the Budget system was introduced, has had to deal with such a difficult question at such difficult times as Sir William Meyer; and it is to his credit that he has so courageously and successfully performed his duties. With these words I sit down."

The Hon'ble Sardar Bahadur SUNDAR SINGH MAJITHIA:—" My Lord, allow me to offer to the Hon'ble the Finance Member my sincerest congratulations for the successful handling of the resources of the country in the present circumstances of the great war in which His Imperial Majesty's Government is engaged to safeguard the interests of, and to uphold the existence of, the weaker nations from being absorbed or crushed out of existance by the stronger. It is a matter of sincere congratulation that Sir William Meyer has been very considerate so far as new taxes are concerned. He has tapped the resources which are better able to bear the extra burden. It was extremely wise on the part of the Hon'ble Member to leave alone the land-revenue question. The taxation on food is already fairly high, and to make it heavier would have been injudicious. To explain more clearly, I would invite attention to the fact that the policy of land-revenue is based on taking up to half the nett profits of land. If a landowner has an income of, say, Rs. 1,000 a year, he is expected to pay into the State coffers Rs. 400 to Rs. 500 of the amount, while in the case of a person having an income from sources other than land of Rs. 999, he has not to pay a pie, and in case of his earning Rs. 1,000 he has to pay comparatively a very insignificant figure of Rs. 20 as income-tax. Some people say that a person liable to income-tax has to earn his money by the sweat of his brow. It may be true in his case, but in the case of a zemindar, tiller of the soil. My Lord, it is literally true. The prices of the produce of land have no doubt gone up considerably, but along with this it must be conceded that the cost of labour has more than trebled. The village kamins who used to help in the cultivation of land find it more paying to go to foreign countries, and even in India they can command higher and more paying wages than they could hope to get from their service in the fields. On the other hand, in many a home plague has wrought its ravages. It is, therefore, becoming extremely difficult for the zemindar to bring his harvest home. The holdings in the Punjab are not big enough to encourage a landholder to employ modern machinery to solve his difficulty. Its use, in a way, is prohibitive to the zemindar owing to its cost. Besides the above, My Lord, you have to consider that in case of a calamity befalling

a zamindar by the death of his agricultural cattle the poor man has, unless he is fortunate enough to obtain Government help in the shape of taccavi, to go to the village bania, and once in his clutches it is hard for him to get out. I do not mean to be hard on the village banker. He is in his way a useful member of the village community; but facts are facts, and they could not be denied. Government had to come to the rescue of the agriculturist and placed on the Statute-book of India the Land Alienation Act, and thus saved him from losing his paternal holdings. I, therefore, consider it very generous of the Hon'ble the Finance Member that he has not touched the incidence of the land tax, and may I venture to hope that Government would be generous enough not to add to the burdens of the tillers of the soil. The generous treatment of the most favoured Province in India—I refer, My Lord, to Bengal—enables it to head the list of the new war loan. It may be that Calcutta is a big commercial centre, but I trust I may not be very wrong if I attribute the success to the big zamindars of Bengal being well-to-do to be thus able to lay out their money in this profitable investment, which, according to a Punjabi proverb of 'Pen Nalo Phalna,' both helps the Empire in its time of need and gives the monied man a chance of investing his savings to advantage. While on this topic it brings me to the needs of the agricultural community. India, My Lord, is pre-eminently an agricultural country, and nearly one-fourth of the revenues of the Government of India are derived from the land; but the methods of tilling the land are yet in their primitive stage. People have not yet taken to improved methods of agriculture, and Government also has become alive to the necessity of doing something in the matter only of late years. The foremost duty that a civilized Government has to discharge is to use the resources of a country, pre-eminently an agricultural one, to protect it from the inclemencies of the weather, and it is a matter of congratulation that irrigation works have had their proper share from the resources of the country. The Punjab is proud of its canal system—one of the finest in the world—and the Hon'ble Mr. Rose, who has given us his best in this line, I am sure, must be glad that his labours in the Punjab are bearing such rich harvests. But, My Lord, the agricultural education of the masses has not yet received its full share of the Government attention, and a good deal has yet to be done, and with the sympathies of the head of the Department of Revenue and Agriculture. I have every hope that the needs of the zamindars will receive their due care and consideration. In every village we must have a model farm, and the young agriculturists must be practically taught to improve their old methods by giving up obsolete implements of agriculture and adopting more improved ones, now more easily obtainable in the country. Cotton, oil seeds and sugarcane have great fields before them. In the case of the latter, Government should put the zamindar in a position to compete with the bounty-fed sugar of the foreign countries largely imported into India. It is a pity that India should not be able to supply its own wants in this direction, and I am afraid, My Lord, this will not be possible with the primitive *kolhu* which the villager still plies leisurely. Large tracts of land should be given in suitable parts of the country and cane crushing and sugar manufacturing factories be established and helped to make the industry pay. I am glad that Government raised the duty on imported sugar and thus gave a sort of help to the local manufacture. In our primitive methods of sugar manufacture there is a good deal of waste, and improved machinery alone can save this. Another necessary factor to make the industry pay is to utilize the by-products. So, unless the agriculturists are able to see and realize the advantages of improved methods, much cannot be done. I have every hope that the matter will receive the kind consideration of Your Excellency's Government.

"This brings me, My Lord, to the general education of the masses. I am an advocate of this. I claim to have spent some years of my life in the service of the community to which I have the honour to belong; the general masses are ignorant. They ought at least to know the three R's. The question of elementary education is engaging the attention of Government, and I am glad to find that Government is providing thirty lakhs for the improvement of the pay and training of teachers. But there is no doubt the question is bristling with difficulties. We Sikhs have started late in the field. Your Excellency will shortly be paying a visit to the home of the Sikhs, and I am sure Your Lordship will be glad to see that under the sympathetic care of the head of our Province, we are making a headway in this direction, and I have every hope that the education of the masses will receive Your Excellency's most gracious attention. We can only educate the masses through the medium of the mother tongue of the people. I am afraid, My Lord, in my Province, the question of the medium of instruction has not received the attention that it deserved. It is not due to the fact that the Government was not alive to the question, but unfortunately the instruction so far imparted has been through a language which has had to be learnt by the youngsters first. When the question is considered from a broader standpoint, I am sure the Punjabis will give up their petty jealousies and prejudices on this vital question and give Punjabi—the mother tongue of the Punjab—its rightful place in the schools as a medium of instruction. Then and then alone real progress would be made. On the other hand, the question of making elementary education free and compulsory is beset with difficulties. There need not be much difficulty to make it free; it is a matter of the loss of a small revenue, but when we have to consider compulsion, the question is there. Punjabis in the villages are yet not in a frame of mind to take it quietly though the question has the support of every well-wisher of the country, but we in the Punjab must take cautious steps in this direction. Big towns must be the first to try the experiment, and profiting by experience gained the system of compulsion may be extended by degrees.

"My Lord, the great war has brought in sharp prominence the need of having an efficient army. Some time back the cry was in India for reduction of the army expenditure and to give more for education and sanitation. These are admirable things in themselves and very

necessary, too, but my Lord, the necessity and the foremost necessity, of a country is that the hearths and homes of the people be protected. To do so we require men who are willing to fight for their King and country. I would, therefore, say with all the emphasis that I can command that we must put this question in the forefront of the needs of the Empire. So far the pay and prospects in the army were very small. In fact it was notorious that a common labourer was earning more than a soldier. It is no wonder then that it was becoming difficult to get recruits for the army, and that we were able to get them was mostly for the love of the sport, as they say, and an inherent idea of respect that service in the army carried. But, My Lord, we cannot shut our eyes to the financial aspect of the question. We must take it worth the while of the men who are, so to speak, ready to shed their life-blood in the service of the Empire. In India, the higher ranks in the army are not yet open to the children of the soil. There are no training institutions where officers could be trained. When so much is being asked for the education of the masses, is it not right to demand that India should be self-contained in this respect? I mean, My Lord, the necessity of the establishment of military colleges in the country. We must have military colleges, and the sons of the gentry and aristocracy should be trained to take their proper place in the service of the Empire and the defence of their country, which is proud to be a jewel of the first water in the diadem of His Imperial Majesty, the King-Emperor. I do not in any way decry the excellent leadership of the military officers. They have led us in many a field of battle bravely and victoriously, but it is the duty of the Government to train us to reach the higher ranges of the ladder. Our native officers have done splendid services. They, too, must have a chance of proving their merits in the higher fields of service; they must, however, have the necessary training. In this connection, I would bring to the notice of His Excellency the Commander-in-Chief that we, who belong to the gentry of the country, took with great disappointment to the, so to speak, closing of the door to direct commissions in the army. You cannot, My Lord, expect the young men of good families to start as common soldiers. It may be an excellent idea to make a man start as a common soldier, but it has no attraction for those who have socially a higher place in life. So, My Lord, the greater the need for the starting of some sort of military college for the regular training of youths of good families to fit them for direct King-Emperor's commissions in the army, I therefore hope that the matter would receive the consideration it deserves. It is most gratifying that Government have recognized the necessity and have given rations and kit free to the men in the army and have also raised the pensions. It was the just due of the men in the army. While on this subject I may be permitted to mention the New Defence of India Force Act. Government have made it compulsory for Europeans and voluntary for Indians. A step forward has been taken, but I wish Government had gone a step further and allowed Indians to volunteer for local service. No doubt His Excellency the Commander-in-Chief explained that he wanted men for actual defence of the Empire, and perhaps there were some difficulties in the way of being able to train and equip a very large number of men, but, My Lord, while I quite admit the force of this argument, it would have afforded us greater chances to serve the Empire, and, for aught I know, may have proved a less costly field of service for our young men, who may thus have been able to prosecute their ordinary college or school studies and have had an opportunity of getting the military discipline training necessary to fit them for the service of the Empire. In this respect the services of the retired Indian officers, reserving officers and reservists may have been carefully employed and after the necessary training the military authorities may have been better able to pick up duly trained and qualified men for service in the regular army. My Lord, the call must be made in an Imperial spirit and I am sanguine that India would respond to the call to duty. I can safely say of my Province that it has not lagged behind in the service of the Empire, and will not be found wanting in this respect. Start a home Militia for India, My Lord, and you will be equipping the man-power of India to be able to defend the Empire and incidentally their hearths and homes.

"While dealing with the agricultural needs of the country, I made a mention about the sugar industry, and I trust I may be pardoned for saying a few words about other industries. Before this gigantic war the markets of the country were run over with cheap German products; even toys for children were imported from that country. Now Japan is in the field and is sweeping the markets with cheap goods. The railway train services in India had to be cut down because rolling-stock could not be imported. The stoppage of goods trains has dislocated trade seriously. Why? Because parts necessary to replace the wear and tear of the rolling-stock could not be had in India. You can thus see, My Lord, the helplessness of the country. We have no industries. Cheap motor cars are imported from America, and there has not come into existence a concern which could be a pioneer in this direction. Take another case—the industrial and agricultural machinery must be imported, and in this war it has become an impossibility. Fortunately the Tata Iron Works are coming in so handy and they have supplied a good deal of the wants of Government. Similarly, if we had other industries, they could have not only helped to retain the wealth of the country from enriching the coffers of the Germans, but India would have been able to give much more than it has done so far in the present gigantic war. India should not and does not grudge free trade with the United Kingdom and the Colonies, which form part of the Empire, but I think she should be protected from the overflooding of her markets with cheap stuffs of foreign countries. Perhaps I am venturing upon a wider field, and I would at once admit that it is beyond my power to adequately deal with it; but I do feel that Government should protect, nourish and encourage the local industries to a greater extent, and make them able to take their proper place in the products of the Empire, if not of the World.

"I am glad that from this year the sanitation of the country claims a separate head of account in the Budget. In the villages, My Lord, a good deal has yet to be done. I must admit, on the other hand, that in this respect a great deal depends on the people themselves. Indians have naturally clean habits, but they have not got cleaner habitations. The school text-books should have lessons on the subject, and when once the young students imbibe these habits they would become second nature. We cannot force the pace in this respect, but there is a hopeful change, and people are taking more kindly to the matter, and though no doubt the education in this line should commence from the homes, if text-books in schools contained lessons on hygiene and the advantages of living in cleaner dwellings the young men would acquire a necessary habit which will stand them in good stead in their after lives. A good deal of public money flows to big towns for sanitary improvements and cleaner surroundings and streets, but I would strongly urge that villages, the inhabitants of which no doubt subscribe to the cesses, should have a greater claim on the bounty of the sarkar. The insanitary surroundings of the villages are affecting the physique of the coming generations. The pastures which were the necessary features of the villages of old have been brought under the plough. This has been unfortunate, as thereby these natural play-grounds of the juvenile inhabitants of the villages have disappeared. In olden times youngsters of two adjoining villages used to play cheap village games after meals till 11 or 12 in the night, and these used to keep them healthy. These pastures further afforded the milk-giving cattle of the village necessary grazing grounds and milk and ghee were plentiful. With the rise in the prices of these commodities and the transformation of pastures into green fields, the keeping of milk cattle has become a matter of costly luxury, and what with the adulterated stuff that we get in the bazars there is no wonder that the physique has deteriorated. I hope I will be borne out in this by the military authorities as the present-day recruits do not bear comparison with old ones in this respect. I therefore hope, My Lord, that for the sake of the general health of the village folk and the physique of the country, some steps may be taken to give the villages pastorages and incidentally the necessary play grounds to the young men.

"Forests are the natural wealth of a country. These, too, would have disappeared but for the timely efforts of Government. They are being conserved to advantage and are helpful in retaining the moisture of the soil in it and attract more rain—a dire necessity of an agricultural country. Greater attention is being paid to the forest products and the policy that the country is not denuded of forests must have fullest support. In the Punjab the resin industry at Jalla is a paying concern to the Government, and there are vast fields for improvement in these directions. The scarcity of paper, which has forced Government also to use cheaper stuff for their publications, requires the ingenuity of the forest chemists and the forest officer to produce material for providing necessary paper pulp to meet the pressing demands of the country.

"Before concluding my remarks, I cannot help alluding to the topic of the war, which engages the attention of everyone. It is the duty of the Empire to do its utmost to bring this gigantic struggle to a successful issue. The services of India in this war were most ably enumerated by the Honourable the Finance Member, and it was only befitting that our resources should further be at the disposal of His Majesty's Government for the successful prosecution of the war. I was extremely sorry to read of a Resolution of my Hon'ble friend, Pandit M. M. Malaviya. I was myself unable to be present that day. I was, however, gratified to learn that he withdrew it after delivering a speech. I wish he had spared us the speech and the Resolution. I for one cannot have any sympathy with it. We must be true to our professions, and no sacrifice in the present struggle should be grudged. I may remind my hon'ble friend of the peace that reigns in the country. I am sure he would not wish that it may be disturbed. While on this point, I am reminded of an old historical four-line piece of Punjabi poetry descriptive of a time when India used to be overrun with invasions. The lines are to this effect, and I trust I will be pardoned in reproducing it. It runs:—

'Aya nadir kal kare
Paiye kapahin phal kare
Banan vher paharia gayeia
Mardan mule chul kare.'

It eloquently describes the invasion of Nadir. A young woman addresses another saying:—

'Nadir has come, my sister, at the time of the flowering of the cotton plant.

'We women have been sent away to the hills and men have taken our places at the shulhs to cook their food.'

"My Honourable friend and the people generally have been spared these inconveniences and they must be thankful for the peace that, in spite of the biggest war that the world has ever seen, reigns in the country. It is this peace that enables my Honourable friend and every one of us to be here today to discuss the Budget of the country. The Army and the Navy of the Empire—thanks to their service—have staved off that unpleasant contingency, and one would be very unwise to begrudge any help that could be given to the Empire in crushing down Prussian militarism so that peace may abide in the country to enable the people and Government to launch out and promote schemes for the advancement and the well-being of the country. The Punjab does not grudge the contribution. No sacrifice must be spared in the present juncture, and through praying sincerely for the speedy and successful termination of the war, I can assure your Lordship, and through your Excellency, His Imperial Majesty, the King-Emperor, that our services in men, money and means are at the disposal of the Empire, and that Indians will not be wanting in their duty to the Empire in the present gigantic struggle.

Our services are not for any rewards, our loyalty could not be bartered. We are part and parcel of the Empire and are proud to belong to it, and as such we are ever ready to shed our life-blood in the safety and defence of the Empire. The destiny of England and India is united and we rise or fall with it."

The Hon'ble Pandit MADAN MOHAN MALAVIYA :—"My Lord, I agree with my friend, the Hon'ble Mr. Wacha, that it is not desirable to have manuscript eloquence in this Council; but I fear that he has been a great deal too severe on those of our colleagues who have to resort to it because they have to speak in a tongue which is not their mother-tongue, and the mastery of which is a very very difficult task. I think, my Lord, that in view of the fact that many members of Council find it necessary at present to read their speeches, the present practice should not be changed at least in the near future.

"Before I proceed to say anything about the Budget, I should like to associate myself with those of my friends who have already tendered to your Excellency the thanks of the country for having abolished indentured labour. We also thank Sir George Barnes and the other members of your Government, and also Mr. Austen Chamberlain, nor can we omit on this occasion to express our gratitude to your noble predecessor, who sounded the death-knell of the system last year. We feel deeply grateful that this accursed system in which so much wickedness and unhappiness was involved has been abolished. The order prohibiting it is, it is true, a temporary order—indeed I have no doubt—but I hope and trust that the indentured system is dead and dead for ever, and that it will never again be revived to be the means of unhappiness and wickedness in any part of the British Empire.

"I do not think I need repeat what many of my friends have said in appreciation of the manner in which the Hon'ble Sir William Meyer has met the situation in which he found himself, and I would rather confine myself to certain larger aspects of the Budget which arise from the discussion that has taken place today and on other days. The detailed discussion of the Budget has been so limited this year because of the fact that it is a War Budget, and we have had little fault to find with the disposition of the funds that have been raised. But, my Lord, there are two facts arising out of the Budget discussion of this year which call for consideration, namely, the fiscal position of the Government of India, the fiscal power and the general position of the Members of this Council. In regard to the first, I regret to think that the Government of India is really not in India but in London. I mean no disrespect to Your Excellency or your Colleagues in the Government of India, but I am sorry to say that not you but His Majesty's Secretary of State, is the Government of India, because it is an open secret, we all know it to our regret, that every matter of importance relating to the revenues of India must be decided by the Secretary of State for India. A few minutes ago my Hon'ble friend, Mr Wacha, asked whether we were not a self-governing body; I honestly wish we were; but I regret to say we are not, because in all matters of importance the fiscal policy of the Government of India is laid down by the Secretary of State. The influences to which he is subjected decide for the time being what particular course is to be taken on any question. Today it may be those who denounce the evil of supplying opium to China; tomorrow it may be the Lancashire merchants who do not want to lose any of their profits, the day after it may be the War Office which thinks that certain burdens should be cast upon India. The Government of India may protest; I gratefully recognise that they have protested on many occasions; but their protests have been in vain on too many occasions. Now, that being the position of the Government of India, I hope after the war is over, this will be one of the most important questions that will be taken up, and that the Government of India will be really established in India and removed from London. The second point is the constitutional position of this Council. I have already entered my protest against the manner in which the offer of £100,000 was settled. I do not mean any disrespect to the Government of India, but I feel it my duty to them and to His Majesty's Government, and also to my country, to say that while the Council is in existence, the decision on such a question by the Executive Government of the country is not a right thing. It shows as if this Council exists in name only and has really no fiscal power except to legalize taxation. Lastly, as regards the general position of the Members of this Council. While we feel grateful that His Majesty's Government have invited representatives from India to assist the Secretary of State at the War Conference; we cannot conceal the feeling that, as it was on our recommendation that His Majesty's Government agreed to invite Indians to represent India at the Conference, it was due to us that we should have been consulted before the nominations were made. The Government would have lost nothing if that courtesy had been shown to the Council; on the contrary, there would have been a real feeling of satisfaction. We feel that we who offer our humble services free to the Government and who have a certain recognised status, as the chosen representatives of the people, should not be passed over when a question like that in which we have shown an interest is to be decided.

"These considerations lead me naturally to the larger question raised by my Hon'ble friend Mr. Sastri and other Members of post-war reforms. We have been advised by some gentlemen that we should not refer to these matters. Those who offer such advice do not realise that Your Excellency told us in the opening speech of the Session that from May to October, that is before the Session, Your Excellency's Government were engaged in producing the memorandum to which you have referred and also the Despatch sent to the Secretary of State for India. That clearly shows that Your Excellency's Government realise that problems will arise at the conclusion of the war of considerable importance. With that statement of Your Excellency before us I feel that I am bound to refer to this matter. I do so particularly because as the Hon'ble Mr. Basu has said, this Council will not meet again till September. We are hoping that this war, this accursed war, will have come to an end and that His Majesty, the King-Emperor, will have

been able to proclaim a glorious peace before that time. In that view it is not improbable that this question of post-war reforms will be taken up for consideration before we meet again. Your Excellency's Government has spent six months over the Despatch you have sent to the Secretary of State, and we, the elected additional Members of your Council, have submitted to you a Memorandum over which we spent a great deal of time and thought. The Indian National Congress and the Moslem League have also put forward a carefully considered scheme of reforms. There is thus no doubt much material before the Government to help it to come to a decision on the reforms. But My Lord, we do not know what proposals Your Excellency's Government has made on the subject, and we request that you may be pleased, in fairness to the Members of this Council, to publish those proposals in order that we may submit our criticisms on them with a view to help the Government to arrive at a correct conclusion. I need hardly say that the question of post-war reforms is a much larger one now than it was before the war. As Mr. Lloyd-George said the other day, the war has changed us very much. It has changed the angle of vision in India as well as in England. I venture to say that the war has put the clock of time fifty years forward, and I hope and trust that India will achieve in the next few years, what she might not have done in fifty years. Some persons are frightened at the use of certain expressions; some dislike the use of the term "home rule," some cannot bear to hear even of 'self-government on colonial lines.' But all will have to recognise that the reforms after the war will have to be such as will meet the requirements of the India of today, and of tomorrow, such as will satisfy the aspirations of her people. My Lord, among these reforms one of the most important forcibly suggested by the discussion on the Budget today is that India should enjoy a measure of fiscal autonomy, and that its Legislative Council, which is constituted by law, should be able to determine what taxes are to be raised and how the money raised should be spent. The action that has recently been taken by the Lancashire party in England, with reference to the increase made in the import duties on cotton goods, throws a lurid light on the need of having fiscal autonomy conferred on India. As regards the general question, we rejoice to think that His Majesty's Government is engaged in a righteous war, in the cause of liberty and justice, and the freedom of nations, small and great. From the beginning of the war we have offered our allegiance and have prayed for the success of His Majesty's arms. Before this war we admired England because she loved liberty and had helped other nations to acquire freedom. We offered willing allegiance to England's King, because we had long read of—

> 'The England that rejoiced to see,
> Hellas unbound, Italy one and free;
> The England that had tears for Poland's doom,
> And in her heart for all the world made room;
>
> Ascending her all living lands above,
> In justice, and in mercy and in love.'

But the tremendous sacrifices which England has made in the present war, the sacrifices which have saved France from going down before such a deadly foe as Germany, the sacrifices which have helped Russia to continue to keep up a noble fight,—the sacrifices which her manhood and womanhood have made to re-establish the independence of many small nations, lead us to look forward with hope that the constitutional changes which will be brought about in India after the war will make Indians realise that the cause of liberty is a dear to Englishmen in the case of India as it is in the case of Russia, of Belgium, of Poland, and other parts of the world. My Hon'ble friend, Mr. Sastri, has already referred to the rapturous feeling with which the news of the recent revolution in Russia has been received here. Of all systems of government, we, Indians, have a great predelection for the constitutional monarchy of England, and we rejoice to think that His Majesty, the King of England, should be the King-Emperor of India. But we desire that Indians should stand shoulder to shoulder with Englishmen as equal fellow-subjects, and that they should enjoy equality before the law and have an equality of opportunity for service in their own country, as Englishmen enjoy in theirs. Even so erratic and unfriendly a critic as Lord Sydenham whose articles have created some resentment in this country, has admitted that 'British rule in India can be justified only, if in addition to the maintenance of law, order and equal justice, it is directed to leading the people always onward and upward, bridging over the innumerable rifts which divide them, and smoothing the path to nationhood and self Government.' It is a noble task, says he, and so say I. But if the task is to be achieved, it is one that should be discussed between the Indian public and members of the English community. We trust Your Excellency and your colleagues will solve the question in a satisfactory manner.

"My Lord, it does not behove any one who is familiar with the conditions of India to say that Indians are not fit for self-government. It is my conviction that every people is fit for self-government, and that we, Indians, are most certainly fit for self-government to-day. If we do not ask for complete self-government to-day, it is because we have to satisfy our English friends also that we are fit for it. With one-third of India being still under the happy rule of Indian Princes, with 60 millions of the population being still successfully ruled by them, it seems very wrong for anybody to say that Indians have not the capacity for self-government. Secondly, we have now been under British rule for more than 150 years. We have had the benefit of English education, we have had the benefit of association with Englishmen, who have been nurtured in the free institutions of the West, and I submit, My Lord, that this is a sufficiently long period to further qualify us for being entrusted with self-government. Japan took a much shorter time to so qualify herself. In 1853 Japan was as helpless before a handful of Americans as were the Incas when Pizarro assailed them with two hundred men. They were

islanders without a fleet, warriors without an army. Their condition was in every way unsatisfactory. In 1808, one of their cities was bombarded by a combined British, French, Dutch and American fleet. They could not then oppose the Westerners by force. In 1868, they put an end to their system of divided Government and restored their Emperor to undivided power and authority; and entered earnestly upon a course of reform and improvement. What happened? In the course of 25 years, by adopting the right system of Government, by making education compulsory throughout the country, by making military conscription universal, by employing the best foreigners to train their youth for the most responsible positions in the State, Civil and Military, they were able, in the year 1895, to establish in the Chinese War their right to be regarded as one of the world powers. And a few years later earned greater distinction and glory in their war with Russia. I feel, My Lord, that if the Japanese who were so backward in 1853 were able in the course of 25 years to give such an excellent account of themselves, we, Indians, should be able to move similarly forward under the Government of His Majesty, our King-Emperor. The question of reforms has to be looked at from this point of view. Of course, this is not the time to discuss the proposals in detail. But I do trust that, in submitting proposals for reform to His Majesty's Government, Your Excellency will be pleased to fully bring to their notice the Indian view of the question, so that the solution that may be arrived at should be such as would satisfy the legitimate national aspirations of the people of India and redound to the glory of England.

"I will not detain the Council any more, My Lord, except to make one suggestion, and that is that this question of reforms which are to be introduced after the war, may be discussed in this Council in the September Session, and that a report of the discussion may be submitted to His Majesty's Government and the Secretary of State before they arrive at a final decision in the matter. It will serve to show them how strong is the feeling in this country, in favour of the reforms which we have recommended, and it will also show them what differences, if any, exist regarding them. If this suggestion commends itself to Your Excellency and your advisers, and is acted upon, it will give universal satisfaction throughout India, because the people will feel that in a matter of momentous importance to them, a decision was arrived at after giving their representatives a full opportunity to place their views before the Government."

The Hon'ble Mr MOHAMMAD ALI JINNAH:—"My Lord, it has been said that some of the Members instead of discussing the Budget strictly have diverted from it and discussed all sorts of other matters of public interest. But, My Lord, I have tried to understand the position of a non-official Member in this Council. Under our procedure, the Financial Statement is presented in the first instance by the Hon'ble the Finance Member, which was done on this occasion on the 1st of March. After that Financial Statement is presented, no discussion is allowed with regard to the general financial policy of the Government. But those Members who have followed the rules—and I have no doubt that most of the Hon'ble Members have followed them—do find that you can bring in Resolutions with regard to certain matters only, but you cannot possibly discuss in this Council the general financial policy of the Government of India, but that occasion arises after the event, as to say. Therefore, to discuss the Budget at this juncture, it seems to me, will be really flogging the dead horse because not a single item, not a rupee or pie, as far as I understand, can be changed now so far as the Budget is concerned. It does not matter what arguments, what reasons or grounds you advance. Therefore, My Lord, it seems to me that not much good will result by one taking up the Budget at this juncture and discussing it. But I would like to say this for this reason, that when this Financial Statement was introduced by the Hon'ble the Finance Member, I paid as much attention to it as I could, and personally I came to the conclusion that it was a well-balanced Budget. I think the Hon'ble the Finance Member has received so many congratulations and so many expressions of gratitude that he might well dispense with any such expression from me. But I do say this, that it was a scientific Budget, and what I feel, My Lord, is this, that as we go on the Budget will have to be prepared more and more, on scientific principles and not in the orthodox way, as one of the Members was pleased to describe it.

"Now, with regard to the hundred millions which India has agreed to contribute, I take this view, My Lord, that, if I, as a component part of the British Empire, as a citizen of the British Empire, if I can stand here and urge upon the Government that the rights and privileges, of a British citizen should be given to me, I think I ought equally to be ready to bear the burden of the Empire. There may be differences of opinion on certain matters; and therefore, My Lord, I can tell you this, that on behalf of the people of Bombay, heavy as this burden is, it has been equitably distributed. Of course my friend, Mr. Wacha has said that we must not talk about sacrifices; but My Lord, we are not talking about the sacrifices and the heavy burden in any grudging spirit, but in this spirit that the sacrifice is a heavy thing, that is to say, a person who can afford to pay four thousand million can pay four thousand million and suffer less than another person who cannot afford to pay a hundred million. Therefore, when we talk of India's burden and sacrifice, it is only really in that spirit that we speak and in no other spirit, and I am sure that the Government realise it, and I am quite sure that the people in England realise it.

"Then, My Lord, with regard to the sources of taxation that have been tapped as I said, we were not in a position to suggest any improvements in the Budget; we were not consulted really on the Budget, and it requires really very, very careful consideration before one can say that you can improve upon this Budget. I dare say it can be improved. But what I would suggest, My Lord, is this, that if there was some such system—a small committee may be formed—we have for instance in Bombay a Finance Committee with a view to discuss the policy of the Budget before the Financial Statement is prepared. I have no doubt that Government

will receive a certain amount of help and that the Honourable the Finance Member will benefit by it.

"Well then, My Lord, that so far as the Budget itself is concerned, but I must say that on this occasion it will be impossible really, as I said, to discuss the Budget only, and the reason, My Lord, that I want to address the Council at this late stage is this. I am fully aware that most of the Members must be thoroughly tired and so is Your Lordship, but there are, My Lord, one or two points which I want to bring to the notice of this Council. The first point, My Lord, is this in regard to the Indian Defence Force Act. The Indian Defence Force Act has become law; it is now more than three weeks, nearly a month, and when it was introduced and when it went through various stages and eventually it was passed, it has raised, as Your Lordship must have observed, very great hopes in the minds of the people all over the country, and it seems to me, My Lord, that the question is being neglected. First of all, all that we now know is that any one who wants to enlist himself can fill up the form, send it to the District Magistrate and it will be sent up in due course to the military authorities and they will do what is required. Now, My Lord, if we are really in earnest, if this door is going to be thrown open to the people of India, and if really the Government of India desire recruits, then I say, My Lord, we shall have to resort to more business-like methods than I can see up to the present moment. I would, therefore, suggest that the Commander-in-Chief, or whoever is responsible for this, should lose no time, because if you raise the hopes very high and then this measure is misunderstood and it is found that your intention was different from what we understood, there will be bitter disappointment which will be undesirable. Therefore, My Lord, if you are really in earnest, if you really want recruits, and I venture to say you can get recruits by the thousands, thousands, provided two or three matters are made clear. It might be said that I am speaking in a spirit of bargaining as it was said the other day. My Lord, any member or anybody who uses that word bargaining, I must say with due respect to him, that he does not realise the true meaning of the word bargaining. All that we urge upon the Government of India is this, there is at the present moment a bar to the people of India so far as the commissioned ranks are concerned. Is it bargaining, consistently with my self-respect as King's equal subject in my own country, to tell my Government face to face that this bar must be removed? Is it bargaining, My Lord, to say that in my own country I should be put on the same footing as the European British subjects? Is that bargaining? And I say, My Lord, that the sooner this question is taken up the better. There is a very, very strong feeling on this point and if this is put right, I can assure you, My Lord, that you will get thousands of young, educated men who will be willing to come forward in the service of their country and the Empire. As I say, My Lord, if that is made clear and if we are in earnest, bureaus must be established in various centres in each Presidency, and we must be told authoritatively how many thousand men you want, and I assure you, My Lord, you shall have them. And when you have these various bureaus established in various centres, appoint some responsible men as the committees, because you will have applicants coming in. I do not wish, My Lord, to strike a note of unoffensive character against that service which, in its own way is doing useful work, namely the Police and the Criminal Intelligence Department, but, My Lord, as far as possible, that agency should be avoided, and the Police and the Criminal Intelligence Department should have nothing to do with the question of who should be accepted and who should not be accepted.

"Then, My Lord, there is one other matter that I wish to refer to and that is this. I was really grieved to hear my Hon'ble friend, Mr Shafi, say that if we discuss or ask for any constitutional reforms, that will be embarrassing the Government. What surprises me, My Lord, is this, that my own countrymen should feel more as to what would embarrass the Government and what would not embarrass the Government than the Government themselves. Why does Mr. Shafi say that respectfully pointing out in this Council that such and such things should be done, is going to embarrass the Government? My Lord, Your Lordship was good enough to refer to that memorandum which I venture to say, as I was one of the signatories, was a well considered and well thought out memorandum, and Your Lordship was pleased to say that it would receive sympathetic consideration. My Lord, to that extent I personally say that at the present moment you cannot expect anything more. But, My Lord, this is the fear we have and I want to bring it to the notice of the Government and of Your Lordship. The fear we have is this. The Despatch from the Government of India has gone to the Secretary of State. We do not know what that Despatch contains; we have not the faintest idea. Is the decision going to be arrived at *ex parte*? That is what we are afraid of, and we urge upon you, My Lord, not to arrive at a decision *ex parte*, give us the opportunity of discussing this matter, and I would suggest (it is only a suggestion just as the Hon'ble Pandit Madan Mohan Malaviya suggested), I would suggest, My Lord, that, whatever reply may be given to that Despatch before you finally decide on this most vital question, give sufficient opportunity to at least allow the representatives of the people to confer with you at a round table before you finally come to any decision, and also give the public an opportunity to criticise it. Is that, My Lord, asking too much, that we should have our representatives consulted with regard to what reforms are going to be introduced? Is that asking for too much? Is it fair that the Government of India on their secret chambers at Simla or Delhi should form their own opinions and submit a Despatch to the Secretary of State for India, and that the whole question of the post-war reforms should be decided *ex parte* without anybody on the part of the people of India being represented or being heard by them. If, My Lord, these reforms are going to be real reforms, I take it that it is a very ordinary proposition that any statesman who wants to introduce any reforms will at

least provide for a quarter of a century or half a century, because you cannot go on tinkering with your constitution every five or every ten years. Therefore, My Lord, it is a matter of the most vital importance to India that these questions ought to be considered most seriously and most carefully.

"Then, My Lord, there is only one more point while I am talking about reforms, of which Your Lordship must be aware because it has been repeatedly expressed in the papers, and that is, that if there is going to be an Imperial Council or an Imperial Parliament, India's place in that Imperial Parliament must be adequately represented. You will ask me perhaps what I mean by adequately represented. My Lord, that is a question which requires detailed consideration, but I can say this at least at once that India's representation in this Imperial Parliament or Imperial Council should certainly be no less than any of the Dominions.

"Then, My Lord, there is only one more thing that I want to point out, and that is this. You have been thanked, My Lord, and I entirely join in these thanks to your Excellency, for taking the steps that you have under the Defence of India Act for stopping indentured labour. I do not wish, My Lord, to repeat what the other Members have said, but I can tell Your Lordship this that it has given the utmost satisfaction throughout the country; and the people of India do not feel more with regard to any other question than the question of this indentured labour for the simple reason that it was degrading, that it was a system not only in itself saturated with evils, but it helped to dishonour a civilised country like India that we should have such a system as the indentured labour system. That, My Lord, was the feeling which really was at the bottom of this strong agitation which Your Excellency must have observed.

"In conclusion, My Lord, I will say this, that the stand made by the Secretary of State for India with regard to the cotton duties has created one impression on my mind, and I believe that in the impression created on the minds of a very large section of the thoughtful educated people of this country, namely, that our battle was fought by the Secretary of State for India, who, although he had no knowledge or experience of this country, although an Englishman by birth, in spirit fought for us as our Government. And this is what is wanted. The personnel of the Government of this country, as Mr. Gokhale said very often, is foreign. It does not require any argument to establish that. But, My Lord, if you want India to care for your Government, to stand by you, to co-operate with you, what you want is that the spirit of the Government should be Indian, and that on occasions when the interests of India are likely to suffer and any injustice is going to be done our Government and those who are at the head of the Government should stand up for us and speak for us as any Indian would do. And, My Lord, Mr. Chamberlain did that, and, therefore, we find this feeling of profound satisfaction. Thus, My Lord, is all that I have to say and I would urge again upon Your Excellency most earnestly and most sincerely that, with regard to the Indian Defence Force Act, Your Excellency will bear it in mind. I say that, if the Government are in earnest, we are in earnest. We are ready, My Lord, but treat us as the King's equal subjects."

The Hon'ble Rai Bahadur KRISHNA SAHAY:—"My Lord, I associate myself with the observation which has just been made by the Hon'ble Mr. Jinnah as regards the rules under which the discussion of the general aspects of the Financial Statement is permitted only at the fag end of the Session. It seems to me that the natural order of things under which this discussion should take place, if I may venture to say so, is after the Financial Statement is presented on the 1st of March and before the stage of discussion when Resolutions are brought forward. As it is we are to-day discussing a Budget which has already been settled in all its details, and nothing that we can say can make any alteration in it. I venture to put forward a suggestion for Your Excellency's consideration as regards the amendment of the rules for the discussion of the Budget, because it is shared not only by me, but amongst many of my friends in this Council.

"To return to the Budget itself, if I were to characterise the Budget which the genius of the Hon'ble Sir William Meyer has placed before us, I would say that it constituted an irrepressible title-deed of India in the concerns of the British Empire. It will ever remain memorable for the contribution of one million sterling which India makes towards the general cost of the war, a contribution which is in addition to several other contributions in different directions which India has already made. It furnishes a proof of the share which this country is willing to bear in the burdens of the Empire, a share which is by no means inconsiderable if we bear in mind that India contributes something over 21 millions sterling towards the maintenance of an Army which has so often been employed for Imperial purposes.

"The Hon'ble Sir William Meyer has been the happy recipient of felicitations even on that hated aspect of the Budget, namely, taxation, not only for what he has not done, but also for what he has done. He has been congratulated by more members than one in this Council for not refraining from tapping sources from which money would have flowed easily, while at the same time tapping those sources from which money could flow without those sources being very much exhausted, in other words imposing taxation on those persons who are quite able to bear it.

"As regards general questions, it seems to me that the one which at the present moment emerges into importance is the reform in the Army to which eloquent expression has been given to-day by the Hon'ble Sardar Bahadur Captain Ajab Khan, who can speak upon this question with an authority which we of course lack. It seems to me that Your Excellency's Government may well take into consideration the reforms in the Army which the whole country has placed before your Government on more platforms than one and in the public Press; and I believe that the present is the psychological moment when the reform can be adopted with the greatest effect.

"Next to that, I will place the question of indentured labour. It is with profound satisfaction that your Excellency's announcement has been received by the entire Press of India. I refer to the announcement prohibiting indentured labour in all Colonies, except in Ceylon and the Malay States. There exists great warmth of feeling on this matter. The system, My Lord, is so rotten that nothing short of abolition will do. It is inconsistent with the self-respect of the people of India that it should still continue here, and Your Lordship will earn the gratitude of the people of this country if at the earliest opportunity Your Lordship will abolish the system altogether.

"My Lord, so far as my province is concerned, I have no particular matter to place before Your Lordship, and in that respect I am in a happier position than the Hon'ble Mr. Sapru, who complained of the lot of his province."

The Hon'ble Sir WILLIAM MEYER —"My Lord, it is a source of great pleasure and pride to me, both as a Member of the Government and personally, that the proposals in the Budget, involving a great war contribution from India to our Sovereign Lord, the King-Emperor, have been received with such cordial appreciation in this Council and in the country. The Budget has hinged, of course, on this great contribution of £100 million, which has been gratefully accepted by His Majesty's Government and has, I am sure, made a profound impression all over the Empire. It is, as I have shown, when introducing the Financial Statement, the crown of patient endeavours we have made to help His Majesty's Government throughout the war. We could not have made such an offering before this without dislocating our finances to an extent which would have involved the most drastic measures in the shape of taxation, and would have entirely failed to secure the practical unanimity we have now obtained. Even as it is, our contribution has involved a very material increase in taxation, and enhancement of taxation is much more difficult in a country like India, as regards carrying it out equitably and without undue friction, than it would be in western lands. It is, therefore, the more satisfactory to us that there has been such general recognition of the fact that the burdens we have had to impose have been laid upon the shoulders best able to bear them. It would be Utopian of course to expect absolute unanimity in respect of fresh taxation, especially on the part of those who have to bear the brunt of it. But allowing for such inevitable grumbles, I do claim that we have ample evidence, which has been confirmed by the speeches made here to-day, that we have moved in the right directions. I think a remark made by my friend, the Hon'ble Mr. Bray, on the subject of the super-tax puts the matter in a nut-shell. He said—and I entirely agree with him—that my plan is not an absolutely ideal one, but it is the best I could devise, and as Mr. Bray has not been able to improve on it, or find anyone who could improve on it—which, he accepts the inevitable. That, I think, is the right way of looking at things. As to the apprehended effects of the operation of the tax in encouraging an unwholesome distribution of profits, I do not myself apprehend any such after-effects; but if they should occur, then, as the Hon'ble Mr. Bray himself indicated, there is always the possibility of reconsidering things later on.

"It is particularly gratifying to me to have had a material part in satisfying a long-cherished wish of the people of India by raising the duty on imported cotton goods to our general tariff level, and I am sure that in the country generally there will be an echo of the gratitude that has been voiced in previous speeches for the support we have received from His Majesty's Government in this matter, and for the stout stand in defence of India's interests lately made by the Secretary of State.

"It is also extremely gratifying to us to find that our War Loan has started so well. As I said the other day, I have now every hope it may bring in a good deal more than the ten million pounds which I assumed for Ways and Means purposes in our Budget calculations. I hope my friends from Bombay will not be satisfied till they have caught up Calcutta, and that Calcutta in her turn will not allow them to catch her up. I want similar rivalries between the various less important centres. I am sorry to have to confess that my own Province of Madras has disappointed me, but I trust when my non-official colleagues from that Province go down there they will considerably improve matters, and that the Hon'ble Mr. Sarma especially will win for Madras the proud position which he claimed for her a little time ago.

"I should like, my Lord, to acknowledge very cordially the attitude of my non-official colleagues in respect of the details of the Budget proposals. There were many matters in regard to which, in ordinary times, it would have been quite legitimate for Honourable Members to move amendments on the Taxation Bills, or to put forward Resolutions on the Financial Statement. There has, however, been a most praise-worthy and patriotic recognition that this is a time when it is desirable that the hands of Government should be strengthened and not weakened, and our fiscal Bills have passed into law practically without opposition. There has indeed been a complete absence of acrimonious discussion and criticism; and the speeches to-day afford a further and most gratifying testimony to the attitude of our non-official colleagues. Their appreciation has been so cordial that I do not find it necessary to take up time, and stand between Your Excellency and the Council, in regard to more than one or two points.

"My Hon'ble friend, Mr. Bray, accused me of stealing the Railway profits. He said, it is true, that in my place he would have done the same and perhaps more also; so it is a great comfort to me to know that if I had to go to gaol I should be in the same boat—or I should rather say, in the same cell as my Honourable friend.

"But I can assure the Council that things are not so bad as that, and that there is no case of theft, either legal or moral. The railway receipts are not a separate fund of which we are merely trustees, and which is quite apart from our ordinary revenues, such as the Paper Currency Reserve or the Gold Standard Reserve. They are an integral part of our general revenues, just as much as our receipts from Forests or Post Office, or any other commercial or

quasi-commercial activities of Government, and we are entitled to use the receipts for ordinary purposes, just as in the old days, when the railways were producing a loss instead of a profit, general revenues had to make that loss good. I say then that even if we did apply the railway receipts very largely to ordinary purposes, we should not be doing anything wrong. I may remind my Hon'ble friend that the Prussian railways have always been extremely well managed and yet the railway revenues there have contributed a great deal to the general administration of the country. However, although, as I have said, we might have done that we have not done so. Not so very long ago I looked up the statistics on the subject, and I found that, taking the period 1899–1900 to 1913–1914, the last complete year before the war, we put more money into railways from general revenues, that is, in contributions to the railway capital programme, than those revenues derived from railways. Taking the period as a whole, general revenues paid into railways about £13 millions more than they received from them. So it is not a question of plundering the railways for the sake of general revenues. Some purists might indeed say that we have put more than is necessary from general revenues into railways. During the war, things have of course been different. We have had large railway profits and we have not been able to put them all back into the railways. But I can assure the Hon'ble Mr. Bray that I do not look upon this as a matter for satisfaction. It is due to causes beyond our control not merely owing to the London market, from which we used to obtain most of our capital resources, being closed to us, but owing to lack of material. We cannot do more than we have been doing, and I quite agree with my Honourable friend that after the war there will be a great deal of ground to make up.

"We must do our best then, though I cannot of course commit myself in advance to the precise way of raising the money which I am sure my friend Sir George Barnes will be asking for.

"I must take friendly exception to my friend Mr. Basu's having described our expenditure on Delhi as an idle waste of money. As I explained the other day, we are just spending enough to keep things going, to keep the scheme alive. That scheme is one which was brought into effect by the *fiat* of the King-Emperor, and it is the deliberate policy of the Government of India and of His Majesty's Government at Home. My friend was not in the Council two or three years ago; but if he had been, he would have had a striking exhibition of the way in which Honourable Members from other parts of India endorsed the project of the New City. My friend was led into scriptural allusions drawn from the history of the children of Israel. I will only remark that, if he had studied the story in the right spirit, he would have seen that the future rested not with those who hankered after the flesh-pots of Egypt; not with those whose hearts hunted in the wilderness—though why my Honourable friend should liken this pleasant temporary abode of ours to a wilderness I know not; but with those who preserved, who went on and attained the promised land and the holy city. I would suggest to my Honourable friend that he should temper his materialism with a little faith.

"Then my friend, Mr. Dadabhoy, was solicitous about the opium arrangements with the Straits Settlements and other countries. I cannot divulge the secrets of these arrangements, but I can assure my Honourable friend that I drove good bargains, and that we are not throwing away money. Of course he will understand that when you get an agreement for, say, five years with a country to take a certain amount of opium from you year by year, you naturally give it at a reduction in price as compared with what might be obtained at auction sales to-day, but which might not be obtained in another year. I think an analogous arrangement is not unknown in my friend's profession. I have heard of, for instance, distinguished lawyers who contract themselves, if I may use the word to a Company, undertaking to take a fixed sum as consulting lawyers, whereas they might on occasion charge higher fees if they had not made this definite agreement.

"My Lord, I am most grateful to Honourable Members for the kindly references which have been made to myself throughout this debate. The Budget embodies, of course, the policy of the Government as a whole, but it has always been recognised that where there is hostile criticism the Finance Member must come in for a special share of it, and so it is perhaps not unfair that when there is eulogy he should come in prominently for that too. But I should like to pass on some of the bouquets which have been thrown at me, if I may use a stage metaphor, to your Excellency and my colleagues in the Council and, not least, to my friend Mr. Lowndes, who gave me most invaluable assistance in regard to the framing of the necessary legislation.

"I also want to acknowledge emphatically that for such successes as have been achieved, I am deeply indebted to the loyal and assiduous help I have received from the officers of the Finance Department. No Member of Council, for example, has ever had a more able and loyal lieutenant than it has been my good fortune to possess in the person of my friend, Mr. Branyate, who has worked most assiduously by my side during a period of great stress and difficulty. I could say much in regard to the constant help I have received from him, but I will spare his blushes, for his modesty is as great as his ability. Mr. Pell too has been a tower of strength to the military side of our department and has carried out his difficult duties with tact and success which have elicited the warm appreciation of the late and present Commander-in-Chief, as well as my own. Mr. Gubbay has done yeoman's service for us in matters with which he has to deal as Controller of Currency; while I have had two most admirable Indian helpers in the persons of Mr. Mitra, the Controller of Accounts and Mr. Aiyar, my Assistant Secretary, who takes a very prominent part in the Budget work. I will not mention more individual names, but I should like the Council to understand that the officers and clerks of the Finance Department have given the State of their best. Speaking of clerks, I should like to tell the Council a little story. As I mentioned in my speech on the Financial Statement, there

has been a great deal of accounting to be done with the War Office in respect of the settlement of details of what India has to pay and what His Majesty's Government has to pay under the Resolutions of the Houses of Parliament. The War Office was naturally anxious to have the accounts as soon as possible; but it was a most difficult task to evolve from a vast mass of documents clear, concise and convincing statements, and as I said the other day, Mr. Mitra's work in this connection, and the work of his office, have obtained most deserved recognition. But it was very hard work indeed, especially at the early stages. Well on one occasion certain accounts had been promised to the War Office by the mail leaving Bombay on a particular date. Mr. Mitra and his men worked day and night, but unfortunately the difficulties were greater than had been expected, and the papers were got out a little too late to catch the last train from Simla connecting with the mail at Bombay. Some of the Indian subordinates consulted together and spontaneously resolved, in order to prevent the loss of the department being blackened, to hire a special train and to meet the charges out of their scanty pay. They made no boast of the matter, and it only came to notice accidentally. I need hardly say that as soon as I heard of it I gave instructions that the money should be repaid to them by the State. But that does not detract in the least from the merit of these humble clerks, and I am proud to be at the head of a Department which shows such a spirit among its rank and file."

His Excellency the PRESIDENT:—"This has been a notable Session and Honourable Members have I think, every reason to be gratified with it. They have signified in no uncertain manner their desire to associate India with the sacrifices which our Empire has had to make in connection with this war, and I am glad to think that the Government of India, in making their offer of £100 millions to the Imperial Government, did not misinterpret the wishes of the Council. Some of you may have felt that the initiation of this policy by the Government reduced the subsequent legislative proceedings to little more than a formality, but this, believe me, is a superficial view. I can assure you that, as regards the grave issues which this Budget has raised, we do feel our real dependence on your support. We have acted in your name and on the strength of the mandate which you gave us in your loyal Resolutions of the 8th September 1914 and the 24th February 1915; and we desired an endorsement of our actions which should go beyond the passing of the Bills necessary to give them legal validity. It was therefore with the highest satisfaction that I found you to be in practically unanimous accord with the Government in supporting the proposals we laid before you.

"I think you would all wish me to congratulate Sir W. Meyer on the skill with which he framed his Budget, on the lucidity with which he expounded it, and on the reception which it has received throughout the country. I do not minimise for one moment the heavy responsibilities which this Budget has placed upon us. There will be a sacrifice, not of luxuries, but of the frills and trimmings of civilisation, but a sacrifice in large measure of the necessaries of ordered government, and one result must be arrested progress in education, in sanitation, in public works, and kindred subjects, which are in other countries the touchstone of civilised life. But we must not despair. Indian revenues for the last twenty years have shown remarkable powers of recuperation and growth and we have every hope that, once the war is ended, we shall find ourselves after no great interval with a substantial margin of funds for further social progress. Again, this very sacrifice—and mind you, it is a trifling one compared with the sacrifices endured by other countries and nations in this war—should stimulate us all in the direction of co-operative effort, especially in respect of industrial and agricultural development, so that we may not only by increased production repair the ravages of this hideous war, but also meet the extra burdens which it has laid upon us. This war has made us realise as never before how we in India have been passing our great resources by. Thrown back on ourselves we have already increased our output of industrial products in several directions a hundred-fold, and the war will have proved a blessing in disguise if, through its teaching, we shall have learnt how great a field of enterprise lies open to us in the industrial and agricultural spheres, and how necessary it is to organise ourselves industrially. I verily believe, then, however conscious we may be at this moment of the extra burden which we have taken upon ourselves, that it lies in our own power to cope with it, and that some day, in consequence of our efforts, we shall look back to this war as the date of India's industrial birth. Time will show whether I am oversanguine in these views, but with all the earnestness in my power, I would ask Honourable Members to think them over and decide whether they do not see their way clear to co-operating with the Government of India in bringing about such a consummation. We have during this past Session had the benefit of your co-operation and advice in many matters. The Honourable Members for Commerce and Industry and Revenue and Agriculture have held informal but most useful Conferences with some of you on matters relating to their Departments, and I know that the Hon'ble the Law Member has designs upon some of our legal Members between now and the Simla Session. I see unlimited possibilities of usefulness in this direction and, as Honourable Members are, I think, aware, I am always personally grateful for any suggestions or advice which they can offer me. We are all members one of another and to the great task which is set before us, we can only succeed if we work together in the closest co-operation.

"It still remains for me to impress on you that it is our duty, the duty of each one of us, to secure the maximum response to India's war loan. In the first place, let us remember that every million that comes from India rises not merely the exchange difficulty which we are experiencing here, but through it, the exchange difficulty with which His Majesty's Government are confronted at home. Next, let none of us think that we have done enough until we have made the question of how much we can arrange a matter of real thought and anxious contrivance. We are not asked to give outright, but to lend the largest amount which we can make available. Lastly, we want all to subscribe to the loan, and we can only get the countless millions to join in, if the duty and advantage of subscribing are fully brought home to them. And for this we

want propaganda work, and the more un-official that propaganda work is, the more satisfactory will be its results.

"I turn to the Indian Defence Force Act. Again, here, I see great possibilities, and I would ask Honourable Members to dismiss from their minds the suspicions which seem to be entertained by some with regard to the attitude of the Government of India in this matter. The Act is confessedly a war measure and therefore temporary, but it will prove a most invaluable experiment. We shall have—it is no secret, for he who runs may read—to reorganise our Indian Army after this war, and some form of second line force will probably be required. In the Indian Defence Force, raised temporarily under stress of war, there may lie the germ of such new second line. Do not ask us at such a moment as this to give answers to problems which will have to be solved at a time when there is more leisure. When that time arrives, then criticise, as you will, the Government in respect of its policy. But for the moment I would assure you that all the subjects of your criticism are engaging our most sympathetic consideration, and I would ask your co-operation in making this present scheme a success, but do not let it be marred on the ground that it does not contain all that you would desire.

"And is not the imposition of an extra duty on cotton goods, thus raising the import rate to our general tariff level, an event which of itself makes this Budget and this Session memorable? A grievance has thus been removed which has been for a long time a standing source of irritation. You will have noticed from the report of the proceedings in the House of Commons that the question of the Indian cotton duties will be considered afresh when the fiscal arrangements of the various parts of the Empire come to be reviewed as a whole after the war. I am sure that Honourable Members will agree that His Majesty's Government could not in the existing circumstances have gone further than they have done to meet India's wishes, and that none of you will question the desirability of the fiscal problems of the Empire being fully examined after the war in the light of the experience gained. The history of this recent incident in Parliament is highly encouraging to India. It has given you proof—if proof were needed—that India has true and staunch friends. It should give you confidence that, when the review of the Empire's fiscal system takes place, Indian interests will not be overlooked, but will be stoutly defended.

"Honourable Members will have noticed the communiqué which appeared in the Press stating that on military grounds recruitment of labour, except in certain cases, for places outside India will not be permitted, and the necessary rules under the Defence of India Act have been promulgated to secure this end. Incidentally, as a consequence, recruitment for indentured labour to Fiji, Trinidad and other West Indian Islands has come to an end. It is difficult to conceive that a traffic of this sort once ended can be revived. The Government of India welcome this result as much as Honourable Members, and I think we can all congratulate ourselves on the situation thus arrived at. In this matter we have had the benefit of consultation with many non-official Members, and I much appreciate the help and advice which they have been able to give us.

"The rate of progress which we were making in educational projects before the commencement of the war has necessarily been retarded by the present financial stringency—but the progress itself continues, and we have been able, in spite of the financial difficulties, to provide a substantial sum, 30 lakhs per annum, for the improvement of the pay and training of teachers, a subject to which I myself attribute great importance, and I hope that the sum thus granted will be productive of much direct benefit to education in this country. I wish, however, that we had been able to make greater progress in the two University projects which were sanctioned by the Secretary of State in the time of my predecessor, namely, the projects for Universities at Patna and Dacca.

"In the case of the Patna University, the Bill introduced last September has been discussed in Select Committee. There is a very strong local opinion in favour of the new University, and I had hoped that we might have passed the measure this Session, but we had decided that we could only pass it if it could be passed substantially without controversy, and it was only on Monday last that the Select Committee was able to come to a unanimous conclusion regarding the provisions of the Bill, so that it will now be necessary to defer its consideration until the September Session.

"As regards Dacca, I observe from a resolution brought forward in the Council on Tuesday last that some apprehension has been expressed as regards the possible abandonment of the scheme for a University. These apprehensions were met by Sir Sankaran Nair with a clear affirmation of the intention of Government to adhere to the original intention of instituting a University at Dacca, and I desire to take this opportunity of confirming in the most distinct and unequivocal manner the promise made by Lord Hardinge that a University would be founded there. I can quite appreciate the anxiety of those interested in the scheme and their wish to obtain some concrete expression of Government's intentions in the form of a Bill before the Council. You have heard the promise given by the Education Member that he would be prepared to consider the possibility of introducing such a Bill next Session, but you have also heard the weighty reasons which he has given—reasons to which I personally attach considerable importance—for thinking that it may be found advisable to delay legislation until we obtain the views of the proposed Calcutta Commission.

"The Commission will, I hope, begin its labours next November. Its exact size and constitution has not yet been settled, but I am glad to be able to tell you that I have secured as its President the distinguished educationist, Dr. Michael Sadler, the Vice-Chancellor of Leeds University. As those of you who are interested in education are aware, Dr. Sadler was for many years Director of Special Enquiries and Reports in the English Education Department and held till lately the Chair for the History and Administration of Education at the Victoria

University of Manchester. In him we have obtained a first-class authority with an immense fund of information on educational problems, and a practical knowledge of their working in large cities under modern conditions. We may look forward confidently to securing under his guidance a careful study of University questions in Bengal and useful suggestions for improvement.

"Coincident with this Session has come the triumphant progress of our gallant troops in Mesopotamia. We have all admired the military skill and determination which has marked the leadership of our Army in the field, and we cannot forget the gallantry and endurance of the troops throughout the operations which have taken place under the most trying conditions. We need not worry over the question to whom, apart from the Generals and Army in the field, the credit of those operations is due, but I should be doing less than justice to India if I did not briefly touch upon the history of the past year. The fall of Kut marked the nadir of our fortunes. The Indian Army had been bled white in providing troops and equipment for four fronts. The breakdown on the medical side in Mesopotamia had brought a storm of obloquy on Indian administration. The hardships of a summer in Mesopotamia had decimated and sapped the strength of our troops. The sick pouring into India had placed a strain on our hospital resources, which were frankly insufficient. All this had to be remedied. It is not easy for men to concentrate attention on work when criticism, some true, much of it based on the flimsiest grounds, is showering down upon their heads. But the fact remains that the work has been done, and, so far as our resources have enabled us, I believe we have made up the deficiencies of a year ago. Am I going beyond the mark when I say that we ought to pay a tribute to the labours by which the late and the present Commanders-in-Chief and Army Headquarters have accomplished this and enabled General Maude and his heroic companions-in-arms to achieve the success over which we are rejoicing today? History will some day record its verdict on these events, and we are too near to them ourselves to be sure of our judgment, but three stages seem to stand clearly out—

The first in which India threw all she had, and far more than had ever been contemplated, into the great struggle.

The second, the inevitable breakdown, due in part to the exhaustion of our military resources, in part to adverse fortune.

The third, the patient building up again of the forces which has made our recent operations possible.

It is easy to be wise after the event, and we today can see how things might have been ordered differently. We hope we have profited by our failures, and have atoned for them and made provision against their recurrence.

"And now it is my privilege and pleasure to thank Honourable Members for their attendance and help during this last Session. We shall meet again, God willing, in Simla, but we shall miss when we re-assemble one familiar face. The Hon'ble the Home Member hands over his office, as you know, to Sir William Vincent next month. I think Honourable Members would wish me to offer him Godspeed and every good fortune in the high office which he will assume towards the end of the year. Honourable Members have from time to time found themselves in disagreement with the Home Member during the past few years, but none, I am sure, will deny to him admiration for his great administrative ability and experience, and his sterling integrity of purpose. It is one of the pleasant features of political life—and I have never known it absent—that men, whatever their opinions, can recognise and acknowledge, when the dust and sound of strife have subsided, the virtues of those with whom they may have profoundly disagreed. I feel that I am voicing you as well as myself when I wish Sir Reginald Godspeed and good-luck.

"And now for ourselves. *Peccavi et imputentur*,—the hours pass and are laid to our account. Our Session is past and over. I trust and hope it will be accounted to us for righteousness.

"Before I sit down, let me read to you a message which reached me yesterday from the Hon'ble Mr. Lloyd-George—

'I wish, on behalf of the British Government, to express to the Government and the 'people of India our most sincere gratitude for the magnificent contribution which India has 'just made to financing of the war. Coming in addition to the enthusiasm and loyalty 'manifested throughout India on the outbreak of war and to the invaluable military services 'since rendered by the Indian army, this gift is to us a moving proof that India shares whole-'heartedly with the other subjects of the Crown in the ideals for which we are fighting in this 'war. That India should come forward of her own accord at this crisis and render such real and 'opportune assistance is not only a source of sincere satisfaction to His Majesty's Government, 'but must produce a better mutual understanding among all the races and peoples under the 'British Crown.'"

The Council adjourned *sine die*.

A. P. MUDDIMAN,
Secy. to the Govt. of India, Legislative Dept.

DELHI,
The 29th March 1917.

(Republished by order of His Excellency the Governor in Council)

R. A. GRAHAM,
Acting Secretary to Govt., L. & M. (Legislative) Dept.

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SUPPLEMENT TO PART II

OF

THE FORT ST. GEORGE GAZETTE

No. 16.] MADRAS, TUESDAY EVENING, APRIL 17, 1917. [Price, 5 annas.

ADMINISTRATOR-GENERAL'S HALF-YEARLY SCHEDULES OF ESTATES,

PREPARED UP TO

31ST DECEMBER 1916

UNDER

RULE X OF THE RULES FOR THE OFFICE OF THE ADMINISTRATOR-GENERAL.

SCHEDULE of all SUMS of MONEY set apart and retained

Amounts in the custody of the

Serial number.	ESTATES.	Date of administration	Date of closing.	Balance on 30th June 1914						Receipts from 31st Dec.	
				Government Securities	Bank or other Book, &c., not being Government Securities.	Cash				Government Securities	Bank or other Book, &c., not being Government Securities.
						To credit.			To debit.		
				Rupees.		Rupees.	Annas.	Pies.	Rupees.		
1	Ames, Captain A. G.	1907 Feb. 12	1907 Mar. 29		...	193	0	0			
2	Cabot, T. P.	1902 Dec. 20	1908 Aug. 19		...	55	10	10	...	...	...
3	Lazarus, Andrew	1906 Mar. 1	1911 May 11	....	....	58	12	9	....	....	....
4	Mockler, Lieutenant F. C. ..	1908 Apl. 24	1908 Oct. 21	....	....	36	4	0	....	....	....
5	Mullaly, F. S.	1910 Sept. 10	1911 Aug. 9	....	....	50	0	8	....	....	....
6	Thomas, Lieutenant D. H. L. ..	...	1907 Mar. 22	....	....	25	4	0	....	....	....
7	Welsh, Major D. J.	1906 Jan. 19	1908 May 31	...	...	282	0	0	....	....	....
			Total ..	....	....	695	0	0	....	....	....

Administrator-General's Office, Madras
31st December 1915.

for CREDITORS, whose claims have been admitted.

Administrator-General of Madras.

1st July to 1916.	Total.					Payments from 1st July to 31st December 1916.			Balance on 31st December 1916.				
Cash.	Government Securities.	Bank or other Stock, &c., &c., &c.	Cash			Government Securities.	Bank or other Stock, &c., &c., &c.	Cash.	Government Securities.	Bank or other Stock, &c., &c., &c.	Cash.		
			To credit.		To debit.						To credit.	To debit.	
Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.		Rupees Annas. Pies.	Rupees		Rupees. Annas. Pies.	Rupees		Rupees. Annas. Pies.	Rupees Annas. Pies.	Serial number.
....	....	..	100 1 0		....	....	..	....	....	..	100 0 0	....	1
....	....	..	85 10 15		....	....	..	....	....	..	85 10 15	....	2
....	....	..	58 12 0		....	....	..	....	....	..	58 12 0	....	3
....	....	..	52 4 0		....	....	..	....	....	..	52 4 0	....	4
....	....	..	50 0 0		....	....	..	....	....	..	50 0 0	....	5
....	....	..	25 4 0		....	....	..	....	....	..	25 4 0	....	6
....	....	..	293 0 6		....	....	..	....	....	..	293 0 0	....	7
....	....	..	665 0 0		....	....	..	....	....	..	665 0 0	....	

C. E. ODGERS,
Administrator-General of Madras.

SCHEDULE of all sums of money, bonds and other securities received and of all payments made the period of six months ending 31st December 1916, prepared in accordance

Serial number.	ESTATES.	Date of administration.	Date of closing.	Balance on 30th June 1916. Government Securities. Rupees.	Bank or other Stock, etc., not being Government Securities.	Cash. To credit. Rupees. Annas. Pies.	Cash. To debit. Rupees. Annas. Pies.	Receipts from 31st Dec. Government Securities. Rupees.	Receipts from 31st Dec. Bank or other Stock, etc., etc.
1	Abercrombie Alfred Thomas John ..	1903 Aug. 8	1916 Oct. 31	100	....	97 14 11	....	....	....
2	Aiden F	1903 Apl. 8	1904 Aug. 23	....	....	70 15 1	....	....	....
3	Abdul Azeez Sahib ..	Do Oct. 16	1903 Apl. 26	....	....	63 6 9	....	....	....
4	Adamson Mrs. A. C. ..	1906 Feb. 12	1914 Jan. 13	....	....	112 7 4	....	....	....
5	Ames Captain A. G. ..	1907 Do. 15	1907 Nov. 22	106	....	17 9 9	....	....	....
6	Aitchison W	1908 Nov. 9	1889 Oct. 20	....	....	8 1 9	....	....	....
7	Agnes, Mrs. E	....	....	100	....	56 12 11	....	....	....
8	Ambasamuel T ..	1916 Apl. 1	1916 Feb. 10	....	....	117 1 10	....	....	....
9	Alexander, Francis J. ..	....	....	100	....	23 2 8	....	....	....
10	Appasami Mrs. (R ..	1912 Nov. 10	1916 Jan. 25	....	....	601 12 10	....	....	....
11	Appel, E. L. C. ..	1913 do. 6	1915 Nov. 12	....	....	4 11 1	....	....	....
12	Augustin, Wilfred ..	Do. Sept. 12	1911 June 16	....	....	78 3 3	....	....	....
13	Brass, Thomas	1888 Apl —	....	100	....	89 15 5	....	....	....
14	Brenner, Edward ..	....	1889 Nov. 29	....	....	134 10 11	....	....	....
15	Berry, John Henry ..	1898 July 25	1897 Mar. 18	....	....	91 0 8	....	....	....
16	Babu alias Dagi Kanti ..	1898 July 23	1902 Feb. 28	....	....	19 8 4	....	....	....
17	Ballingal, John Howard ..	Do Nov. 29	Do. do 27	....	....	16 0 8	....	....	....
18	Baker, James	Do Sept. 11	....	100	....	84 5 4	....	....	....
19	Barefoot, Mrs Matilda ..	1901 July 30	1903 Dec. 22	800	....	....	248 8 3	....	....
20	Burgess, Archibald Slater ..	1902 Jan. 17	1910 Mar 15	....	....	14 6 8	....	....	....
21	Burrows, Major James Rogers ..	1901 Dec 9	1903 Apl. 21	....	....	43 3 7	....	....	....
22	Barefoot, James ..	Do. do. 16	Do. May 29	....	....	30 9 8	....	....	....
23	Bakiri Ayyangar, S ..	1902 Apl. 4	....	2,200	....	....	0 6 0	....	....
24	Brodie James Collins ..	Do. Sept. 8	1901 Apl 2	....	....	31 9 4	....	....	....
25	Rhangya Rao, Tirupputtur ..	Do. do. 22	1915 Dec 15	....	....	174 6 2	....	....	....
26	Brady, Charles David ..	1902 Jan 23	1902 June 18	....	....	20 6 3	....	....	....
27	Burke, James Francis ..	Do. July 22	1906 do. 23	....	....	15 0 10	....	....	....
28	Burgess Mrs Elizabeth ..	Do. do. 22	1903 Oct. 16	....	....	18 1 2	....	....	....
29	Barrett, William Henry ..	Do. do. 22	Do Nov. 19	....	....	79 10 1	....	....	....
30	Bashian Cherian, Kalattur ..	Do Sept 8	1904 Mar 2	....	....	16 13 7	....	....	....
31	Binsteed, Major C. H. F. ..	1904 Feb 20	Do. Sept. 16	....	....	33 3 9	....	....	....
32	Brooks, Thomas Benjamin ..	Do do. 8	Do June 22	....	....	97 16 6	....	....	....
33	Barnett, William Mickey ..	Do May 23	Do July 25	....	....	12 10 9	....	....	....
34	Bernard, E. T ..	Do. do. 26	Do. Do. 19	....	....	17 6 11	....	....	....
35	Broderip Captain Henry ..	....	....	300	....	26 4 8	....	....	....
36	Bonjean, Monsieur ..	1906 Mar. 6	1906 Dec. 18	....	....	30 11 5	....	....	....
37	Baboo Sahib, Nathuram ..	1907 Aug 13	....	6,700	....	670 12 8	....	600	....
38	Bamford, Miss A. M. ..	....	....	400	....	85 8 0	....	....	....
39	Ballard, Edmund ..	1907 Sept. 23	1909 July 28	....	....	26 11 8	....	....	....
40	Bowie, Henry	1908 Nov. 18	Do. Sept. 8	....	....	367 11 6	....	....	....
41	Browne Mrs. Annie L. ..	Do. do. 9	Do May 8	....	....	536 6 2	....	....	....
42	Bastian, T	....	1910 Feb 18	....	....	18 11 10	....	....	....
43	Bull, L. V	1899 Feb. 17	Do Mar. 11	....	....	33 8 9	....	....	....
44	Bower, F. H	....	....	....	....	10 10 6	....	....	....
45	Bazin, W. L.	1909 Sept. 10	1910 Apl 18	....	....	35 9 8	....	....	....
46	Bush H	....	....	....	....	30 9 8	....	....	....
47	Bovet, Col. John ..	1911 May 1	1911 July 27	....	....	24 9 2	....	....	....
48	Becker, Miss M. M. ..	Do do 29	1912 Apl 30	2,700	....	87 6 8	....	....	....
49	Beagle, Mrs. Grace ..	....	....	....	....	30 9 0	....	....	....
50	Bergy, Patrick	1912 Feb. 22	1915 Jan. 27	....	....	84 14 9	....	....	....
51	Bovier, Miss Mary C. ..	1912 July 18	1913 June 30	....	....	14 3 11	....	....	....
52	Barclay, A. J	1913 Mar. 5	....	27,800	....	131 9 8	....	....	....
53	Baron, H. W. S. ..	Do. Aug. 7	....	1,000	....	48 14 4	....	....	....
54	Bentham, John	....	1916 Feb. 24	....	....	1 10 7	....	....	....
55	Brodie, David	1913 Oct. 7	1914 Jan 29	....	700	25 9 9	....	....	....
56	Buckley, E. S	1914 Aug. 11	Do Oct. 22	....	....	....	8 9 9	....	....
57	Bye-s, Mrs. Elizabeth ..	1915 Dec 1	....	....	....	3,419 15 1	....	....	....
58	Barclay, C. A	1916 Oct. 16	....	21,563	....	....	708 4 0	....	....
59	Bullward, Lieut. T ..	1916 June 6	....	....	....	4,395 10 2	....	....	....
60	Bean Captain, A. G ..	1915 Aug 10	....	....	....	....	....	....	....
61	Cotsell, William Henry ..	1880 Oct. 13 a	....	2,600	....	54 11 4	....	....	....
			Total ..	84,600	700	12,122 6 10	1,010 3 11	600	....

by the Administrator-General on account of each Estate in his charge, and the BALANCES during with Rule X of the Rules for the office of the Administrator-General.

1st July to 1918.			Total.							Payments from 1st July to 31st December 1918.				Balance on 31st December 1918.							
Cash.			Government Securities.	Bank or other Stock, &c., &c., &c.	Cash.					Government Securities.	Bank or other Stock, &c., &c., &c.	Cash.			Government Securities.	Bank or other Stock, &c., &c., &c.	Cash.				
					To credit.			To debit.									To credit.			To debit.		
Rupees.	Annas.	Pies.	Rupees.		Rupees.	Annas.	Pies.	Rupees.	Annas.	Pies.	Rupees.		Rupees.	Annas.	Pies.	Rupees.		Rupees.	Annas.	Pies.	Rupees.	Annas.	Pies.	Serial number.
1	9	10	100	..	69	8	0	....			..	..	0	0	7	100	..	69	8	0	....			1
....			..	..	75	10	1	....			..	..	....			..	..	70	10	1	....			2
..			..	..	48	6	9	....			..	..	....			..	..	48	6	9	....			3
6	2	8	..	..	115	9	4	....			..	..	48	0	8	..	..	48	9	8	....			4
1	9	10	100	..	16	13	7	....			..	..	0	0	7	100	..	18	12	0	....			5
....			..	..	0	0	0	....			..	..	....			..	..	3	0	0	....			6
1	9	10	100	..	88	0	0	....			..	..	1	0	7	100	..	53	4	2	....			7
....			..	..	117	1	10	....			..	..	67	1	8	..	..	50	0	2	....			8
1	9	10	100	..	25	14	0	....			..	..	0	0	7	100	..	23	11	11	....			9
148	0	0	..	..	854	6	10	....			..	..	168	2	4	..	..	406	2	0	....			10
..			..	..	4	13	1	....			..	..	0	12	0	..	..	0	12	1	....			11
..			..	..	78	3	0	....			..	..	....			..	..	74	3	2	....			12
1	9	10	100	..	57	5	0	....			..	..	0	0	7	100	..	57	4	0	....			13
....			..	..	156	10	11	....			..	..	144	10	11	..	..	..			....			14
....			..	..	21	0	0	....			..	..	21	0	0	..	..	..			....			15
....			..	..	10	0	4	....			..	..	10	0	4	..	..	..			....			16
....			..	..	15	0	0	....			..	..	10	0	0	..	..	..			....			17
1	9	10	100	..	93	0	2	....			..	..	0	0	0	100	..	80	15	0	....			18
13	1	7	800	..	..			329	0	0	..	..	0	5	0	800	..	..			329	11	10	19
....			..	..	15	2	0	....			..	..	....			..	..	14	0	0	....			20
....			..	..	48	3	7	....			..	..	45	3	7	..	..	....			....			21
....			..	..	20	9	0	....			..	..	20	9	0	..	..	....			....			22
36	0	6	3,900	..	26	13	8	....			..	..	0	14	10	3,200	..	24	13	10	....			23
....			..	..	81	5	4	....			..	..	81	0	4	..	..	....			....			24
....			..	..	174	0	2	....			..	..	68	5	2	..	..	106	1	0	....			25
....			..	..	20	0	2	....			..	..	20	0	2	..	..	..			....			26
....			..	..	15	5	10	....			..	..	..			..	..	15	2	10	....			27
....			..	..	19	1	7	....			..	..	18	1	7	..	..	..			....			28
....			..	..	70	10	1	....			..	..	70	10	1	..	..	..			....			29
....			..	..	34	12	7	....			..	..	..			..	..	34	12	7	....			30
....			..	..	33	0	0	....			..	..	....			..	..	33	0	0	....			31
....			..	..	37	10	0	....			..	..	....			..	..	37	14	0	....			32
....			..	..	10	10	0	....			..	..	....			..	..	12	10	0	....			33
....			..	..	17	0	11	....			..	..	....			..	..	17	5	11	....			34
....			..	..	17	9	12	....			..	..	....			..	..	20	13	3	....			35
....			..	..	21	3	0	....			..	..	0	0	11	200	..	20	11	0	....			36
0	14	0	300	..	80	11	5	....			..	..	....			..	..	102	7	1	....			37
....			..	..	884	4	10	....			..	..	409	10	0	5,100	..	41	14	2	....			38
114	0	4	5,100	..	44	0	10	....			..	..	0	2	7	400	..	25	11	0	....			39
0	6	10	400	..	28	11	9	....			..	..	....			..	..	327	11	6	....			40
....			..	..	397	11	0	....			..	..	....			..	..	350	0	0	....			41
....			..	..	346	0	0	....			..	..	....			..	..	16	11	10	....			42
....			..	..	16	11	10	....			..	..	....			..	..	33	0	0	....			43
....			..	..	32	0	0	....			..	..	....			..	..	10	10	0	....			44
....			..	..	10	10	0	....			..	..	....			..	..	39	0	0	....			45
....			..	..	39	0	0	....			..	..	....			..	..	38	9	5	....			46
....			..	..	80	0	0	....			..	..	....			..	..	20	0	0	....			47
....			..	..	25	9	2	....			..	..	1	1	7	2,700	..	130	4	11	....			48
44	2	0	8,700	..	131	0	0	....			..	..	....			..	..	36	0	0	....			49
....			..	..	25	9	6	....			..	..	0	1	0	..	..	..			....			50
....			..	..	63	14	0	....			..	..	....			..	..	63	12	2	....			51
....			..	..	11	2	11	....			..	..	....			..	..	14	0	11	....			52
7,423	7	2	37,800	..	7,884	15	11	....			..	..	167	10	14	27,800	..	6,887	0	0	....			53
16	0	0	1,000	..	66	4	0	....			..	..	0	6	0	1,000	..	64	14	3	....			54
....			..	..	1	10	7	....			..	..	....			..	..	1	10	7	....			55
....			..	..	25	0	0	....			..	..	....			..	700	25	0	0	....			56
....			..	..	....			6	2	0	..	..	....			..	..	....			0	2	0	57
6,276	8	2	..	..	8,183	7	8	....			..	..	323	10	0	..	..	6,872	7	0	....			58
333	7	10	21,600	..	....			404	12	2	..	..	184	12	0	21,600	..	....			300	0	7	59
2,837	12	10	..	..	9,078	7	8	....			..	..	284	11	0	..	..	7,792	11	8	....			60
2,281	10	1	..	..	8,984	15	1	....			..	..	803	0	11	..	..	6,176	6	2	....			
....			..	..	....			....			..	..	....			..	..	....			....			61
14	0	1	1,600	..	78	0	6	....			..	..	0	0	7	1,600	..	78	6	10	....			
24,610	2	0	84,000	700	38,388	0	0	813	6	0	..	..	3,336	10	0	84,000	700	39,107	2	0	748	0	1	

Serial number	ESTATES.	Date of administration	Date of closing	Balance on 30th June 1918.					Receipts from 31st Dec.	
				Government Securities.	Bank or other Stock, &c., not being Government Securities.	Cash.			Government Securities.	Bank or other Stock, &c., &c.
						Treasury.		Tr. deposit.		
				Rupees.		Rupees. Annas. Pies.		Rupees. Annas. Pies.	Rupees.	
62	Cornelius, Henry George ..	1890 Dec 11	....	1,200	....	23 4 10		....	....	..
63	Crease, George	1899 Oct 25	1902 Sept. 17	....	....	30 4 11		....	....	..
64	Cock, Mrs Lenna ..	1900 June 29	1910 Mar. 8	....	....	111 14 2		....	....	..
65	Cockin, J C	Do Sept. 11	1908 Mar. 5	....	....	18 1 7		....	....	..
66	Cocks, Rev. George Gower ..	1901 do. 6	1903 Aug. 14	....	....	58 7 8		....	....	..
67	Cuddassamy Chetty, Pasham ..	1893 Apl. 7	....	....	....	....		103 6 10	....	..
68	Chambers Mrs Hosannah ..	1898 Oct. 8	1899 Mar. 22	200	....	18 11 1		....	....	..
69	Chippo, Miss Caroline ..	1902 Nov. 4	....	....	....	89 8 0		....	....	..
70	Cassidy, Mrs D. W. ..	1895 Feb. 28	....	500	....	87 2 11		....	....	..
71	Clarke, E. H	1894 Dec. 21	1912 Dec 18	....	....	533 13 8		....	....	..
72	Chester, Mrs. Georgiana Alice ..	1905 July 21	1906 Sept. 21	....	....	18 11 8		....	....	..
73	Campbell, A. W.	Do. do 18	1905 Nov. 29 1906 Mar 18	....	....	91 2 6		....	....	..
74	Chevrial, F W	Do do. 1	Do. Dec. 28	....	....	49 4 6		....	....	..
75	Carroll, Mrs E.	Do. Aug. 23	1908 Mar. 15	....	....	105 3 8		....	....	..
76	Colton, Mrs. Jessie Eleanor ..	1906 do. 22	1909 Nov 28	....	....	17 8 7		....	....	..
77	Carley, Mrs. R S. ..	1903 Sept. 18	1909 Dec. 18	1,300	....	78 14 6		....	....	..
78	Courpaiah, H.	1909 Apl. 19	....	....	....	63 11 1		....	....	..
79	Clegg, Conder N	....	1910 Nov. 18	....	....	21 6 7		....	....	..
80	Cruickshank, Edwin	1911 Nov. 24	1912 Jan 28	....	....	4 5 0		....	....	..
81	Clinton, W. D.	1912 Jan. 28	Do. Apl. 30	....	....	2 10 10		....	....	..
82	Copham, Henry	Do. Mar 1	1918 Nov. 20	....	....	....		17 4 6	....	..
83	Crear, Mrs. M. J. ..	Do. do. 27	1914 Dec. 28	....	....	10 4 6		....	....	..
84	Cameron, A. M.	....	....	100	....	76 14 1		....	....	..
85	Cunningham, E. F	....	....	200	....	62 15 6		....	....	..
86	Clarke, A E.	....	1918 Feb. 22	....	....	8 5 0		....	....	..
87	Clarke, John	....	Do. Aug 18	....	....	7 5 10		....	....	..
88	Connolly, Mrs. C G	1914 Nov. 10	Do. May 6	....	....	6 10 0		....	....	..
89	Chevier, Capt H. C.	1919 June 15	....	....	....	80 2 3		....	....	..
90	Cunningham, Capt. C. G. ..	....	....	....	....	....		0 0 0	....	..
91	Corke, F. C	1918 May 23	....	....	....	938 11 1		....	....	..
92	Dawson, William Crokie	1896 Sept. 18	1899 Oct. 31	100	....	73 7 1		....	....	..
93	D'Arbouze deChalus, Madame Ernestine, otherwise Ernestina Guinoux.	Do. Nov. 24	1901 Aug. 30	....	....	24 7 1		....	....	..
94	Donovan, Cornelius Martin ..	1872 Oct. 28	1899 Jn. 26	200	....	58 1 10		....	....	..
95	Dunkil, Mrs. Catherine	1901 Mar 22	1908 Oct. 27	200	....	98 10 11		....	....	..
96	Dale, William Mohun	Da July 20	....	200	....	20 6 1		....	....	..
97	D Rozario, Charles John ..	Do Dec. 10	1903 Dec 18	....	....	45 7 7		....	....	..
98	Daly, Captain Henry Dermott ..	1902 Feb. 28	Do. June 17	....	....	63 10 1		....	....	..
99	D'Silva, Mrs Helen Mary ..	1902 Jan 28	1903 Apl. 20	....	....	18 12 9		....	....	..
100	D'Castalla, George	....	1898 May 13	100	....	84 3 11		....	....	..
101	D'Monte, Christopher	1903 Apl. 28	1903 Aug 10	....	....	18 12 0		....	....	..
102	Daly, Allen Square Maunah ..	Do. Mar 20	1904 July 22	....	....	40 1 0		....	....	..
103	D'Rozario, J. J.	Do. July 28	1903 Nov 26	....	....	65 4 0		....	....	..
104	Dyramatham	Do. Aug. 22	....	600	....	....		13 0 2	....	..
105	Dalzell, Capt. H. E.	1906 Apl. 18	1906 Nov. 10	....	....	78 6 0		....	....	..
106	Daniel, Jacob	1907 do 22	....	....	....	58 10 2		....	....	..
107	Denning, S. W.	1906 Aug. 28	1907 Dec 16	....	....	34 1 0		....	....	..
108	Doyle, Patrick	1907 May 15	1908 Jan. 11	....	....	482 8 0		....	....	..
109	D'Lemos E M F.	1910 Apl. 1	1910 Sept. 13	....	....	48 6 6		....	....	..
110	D'E Vallancey, Major H. ..	Do Aug. 25	1911 Aug. 31	....	....	87 0 0		....	....	..
111	DaVerga E C	Do. do. 28	Do. May 11	....	....	334 14 7		....	....	..
112	Dinzie, Mrs S. J.	....	....	....	....	88 12 8		....	....	..
113	D'Costa, A J.	1909 Apl. 3	....	....	....	....		403 10 11	....	..
114	Dufour, E T.	1913 Feb 25	....	....	....	....		70 0 4	....	..
115	Dignam, O'Shea	1914 Mar. 11	....	58 300	2,34	1,328 0 1		....	2,300	..
116	Dumpala Chetty, N	....	....	..	....	892 14 6		....	..	..
117	Durbin, William Knibb ..	....	....	....	....	....		....	....	..
118	Enos, John	1904 Aug 4	1905 Jan 19	....	....	13 1 3		....	..	..
119	Ewing Charles	1905 do. 11	....	2,100	....	190 8 6		....	100	..
120	Everard, H J S	1906 Nov 2	1907 Aug 5	....	....	249 4 10		....	....	..
121	Everard, Mrs Elizabeth	....	....	100	....	83 7 6		....	....	..
122	Evans, Joseph	1909 July 12	1910 July 8	....	....	28 9 2		....	....	..
123	Englefield G C.	Do Sept. 19	Do. May 18	....	....	49 2 3		....	..	..
124	Ebbs, G H	Do. Oct. 8	....	2,100	....	329 7 9		....	....	..
125	Farrell, Andrew	1897 May 20	....	1,600	....	50 11 6		....	....	..
126	Foskery Richard	1901 Aug. 19	1902 Dec. 9	..	....	52 9 4		....	....	..
127	Foster, John	1911 Nov. 13	1918 Nov. 6	....	....	211 4 1		....	....	..
128	Farrell, E.	Do Oct. 5	....	1,200	....	100 16 11		....	100	..
129	Fletcher, Arthur Christopher ..	Do. June 15	....	....	....	12 0 0		....	....	..
			Total ..	71,200	2,940	7,287 13 0		702 0 11	1,500	..

1st July to 1918.	Total						Payments from 1st July to 31st December 1918			Balance on 31st December 1918.					
Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.				Government Securities.	Bank or other Stock, &c., &c.	Cash.	Government Securities	Bank or other Stock, &c., &c.	Cash			Serial number.
			To credit.		To debit.							To credit.		To debit.	
Rupees. Annas Pies.	Rupees		Rupees	Annas Pies.	Rupees.	Annas Pies.	Rupees		Rupees. Annas. Pies	Rupees		Rupees.	Annas Pies.	Rupees.	Annas Pies.	
10 0 1	1,200	..	71 13 11	....	....	....	....	..	0 7 6	1,200	..	71 6 5	....	....	....	62
....	....	..	36 0 11	....	....	....	....	..	36 0 11	....	..	....	....	....	....	63
....	....	..	111 10 4	....	....	....	....	..	....	....	..	111 15 2	....	....	....	64
....	....	..	15 1 7	....	....	....	....	..	..	....	..	15 1 7	....	....	....	65
....	....	..	28 7 3	....	....	....	....	..	28 7 3	....	..	....	....	....	....	66
659 5 6	....	..	156 10 8	....	....	....	....	..	386 10 3	....	..	....	....	130 0 1	....	67
0 2 10	200	..	21 15 11	....	....	....	....	..	0 1 3	200	..	21 10 8	....	....	....	68
....	....	..	69 3 0	....	....	....	....	..	..	....	..	69 3 0	....	....	....	69
6 2 8	500	..	35 0 7	....	....	....	....	..	0 0 1	500	..	35 0 6	....	....	....	70
....	....	..	561 13 9	....	....	....	....	..	....	....	..	561 12 6	....	....	....	71
....	....	..	10 11 6	....	....	....	....	..	....	....	..	10 11 6	....	....	....	72
....	....	..	61 2 0	....	....	....	....	..	....	....	..	61 2 0	....	....	....	73
....	....	..	45 4 5	....	....	....	....	..	....	....	..	45 4 5	....	....	....	74
....	....	..	166 3 6	....	....	....	....	..	0 3 0	....	..	166 1 6	....	....	....	75
....	....	..	17 3 7	....	....	....	....	..	....	....	..	17 3 7	....	....	....	76
61 2 1	1,200	..	94 5 1	....	....	....	....	..	0 13 8	1,200	..	93 8 4	....	....	....	77
....	....	..	53 11 1	....	....	....	....	..	....	....	..	53 11 1	....	....	....	78
....	....	..	21 6 7	....	....	....	....	..	....	....	..	21 6 7	....	....	....	79
....	....	..	4 3 3	....	....	....	....	..	....	....	..	4 3 3	....	....	....	80
....	....	..	2 10 10	....	....	....	....	..	....	....	..	3 10 10	....	....	....	81
....	....	..	....	....	17 4 3	....	....	..	....	....	..	....	....	17 4 3	....	82
....	....	..	10 4 0	....	....	....	....	..	0 1 0	....	..	10 3 5	....	....	....	83
1 0 10	100	..	76 7 11	....	....	....	....	..	0 0 7	100	..	76 7 4	....	....	....	84
4 14 10	300	..	67 11 10	....	....	....	....	..	0 1 11	300	..	67 9 11	....	....	....	85
....	....	..	2 5 3	....	....	....	....	..	....	....	..	2 5 3	....	....	....	86
....	....	..	7 0 10	....	....	....	....	..	0 0 6	....	..	6 0 4	....	....	....	87
....	....	..	5 10 0	....	....	....	....	..	1 10 0	....	..	0 11 0	....	....	....	88
....	....	..	63 0 2	....	....	....	....	..	28 9 9	....	..	34 14 7	....	....	....	89
....	....	..	....	....	....	....	....	..	....	....	..	....	....	....	....	90
0 0 5	....	..	....	....	....	....	....	..	....	....	..	....	....	....	....	91
64 0 0	....	..	1,002 1 1	....	....	....	....	..	532 10 1	....	..	470 0 0	....	....	....	92
1 9 10	100	..	70 0 11	....	....	....	....	..	0 0 1	100	..	75 0 4	....	....	....	93
....	....	..	26 7 1	....	....	....	....	..	....	....	..	26 7 1	....	....	....	94
3 4 6	200	..	101 0 0	....	....	....	....	..	0 1 3	200	..	101 0 0	....	....	....	95
3 4 10	200	..	89 10 0	....	....	....	....	..	0 0 4	200	..	89 10 0	....	....	....	96
3 4 10	200	..	23 11 11	....	....	....	....	..	0 1 3	200	..	23 11 8	....	....	....	97
....	....	..	65 7 7	....	....	....	....	..	65 7 7	....	..	....	....	....	....	98
....	....	..	63 10 1	....	....	....	....	..	63 10 1	....	..	....	....	....	....	99
....	....	..	18 12 6	....	....	....	....	..	18 12 6	....	..	....	....	....	....	100
1 0 10	100	..	87 10 0	....	....	....	....	..	0 0 7	100	..	88 13 5	....	....	....	101
....	....	..	19 15 0	....	....	....	....	..	18 11 0	....	..	....	....	....	....	102
....	....	..	240 1 6	....	....	....	....	..	....	....	..	40 1 0	....	....	....	103
....	....	..	85 4 8	....	....	....	....	..	85 4 0	....	..	....	....	....	....	104
0 12 8	600	..	....	....	0 11 5	....	....	..	0 0 11	600	..	....	....	0 10 4	....	105
....	....	..	75 3 6	....	....	....	....	..	....	....	..	76 0 3	....	....	....	106
....	....	..	58 13 6	....	....	....	....	..	1 1 9	....	..	57 2 9	....	....	....	107
....	....	..	24 1 0	....	....	....	....	..	....	....	..	24 1 0	....	....	....	108
....	....	..	486 5 6	....	....	....	....	..	....	....	..	486 5 6	....	....	....	109
....	....	..	43 0 0	....	....	....	....	..	0 10 7	....	..	44 5 11	....	....	....	110
....	....	..	27 0 0	....	....	....	....	..	....	....	..	27 0 0	....	....	....	111
....	....	..	318 10 7	....	....	....	....	..	....	....	..	314 14 7	....	....	....	112
....	....	..	33 12 4	....	....	....	....	..	....	....	..	33 12 4	....	....	....	113
....	....	..	....	....	697 10 11	....	....	..	1 10 3	....	..	....	....	215 13 2	....	114
48 0 0	....	..	....	....	70 0 4	....	....	..	....	....	..	....	....	70 0 4	....	115
....	....	..	....	....	....	....	....	..	1,401 13 11	52,800	3,340	1,027 10 1	....	....	....	116
1,167 12 11	50,600	3,340	3,185 10 0	....	....	....	....	..	6 4 3	....	..	479 10 9	....	....	....	117
....	....	..	489 14 6	....	....	....	....	..	20 0 0	....	..	....	....	20 0 0	....	118
....	....	..	....	....	....	....	....	..	....	....	..	....	....	....	....	119
81 6 7	2,200	..	13 1 8	....	....	....	....	..	....	....	..	13 1 8	....	....	....	120
....	....	..	134 10 1	....	....	....	....	..	92 9 8	2,100	..	41 0 5	....	....	....	121
1 10 10	100	..	116 8 10	....	....	....	....	..	....	....	..	359 4 10	....	....	....	122
....	....	..	65 2 4	....	....	....	....	..	0 4 6	100	..	64 13 9	....	....	....	123
....	....	..	26 0 3	....	....	....	....	..	....	....	..	16 0 3	....	....	....	124
....	....	..	49 2 8	....	....	....	....	..	....	....	..	49 2 8	....	....	....	125
300 12 2	8,100	..	630 4 11	....	....	....	....	..	137 0 6	3,100	..	493 4 5	....	....	....	126
24 0 1	1,000	..	79 1 4	....	....	....	....	..	0 0 6	1,000	..	74 7 8	....	....	....	127
....	....	..	29 0 4	....	....	....	....	..	29 3 4	....	..	....	....	....	....	128
22 0 7	1,300	..	911 4 1	....	....	....	....	..	....	....	..	921 4 1	....	....	....	129
....	....	..	139 0 0	....	....	....	....	..	100 11 7	1,100	..	39 4 11	....	....	....	130
			13 2 6						0 1 6			12 0 11				
2,093 7 6	72,300	3,340	9,238 1 6		464 10 11		....	..	3,037 0 2	72,800	3,340	6,363 1 6		815 15 0		

Serial number.	ESTATES.	Date of administration.	Date of closing	Balance on 30th June 1916.				Receipts from 1st July 1916.	
				Government Securities.	Bank or other Stocks, &c., not being Government Securities.	Cash. To credit.	Cash. To debit.	Government Securities.	Bank or other Stocks, &c., &c.
				Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	Rupees.	
130	Fraser, J. W.	1906 Oct. 31	1907 Mar. 20	....	....	12 8 8	....	....	..
131	Fergusson, A. A.	1908 Nov. 28	1919 Apl. 5	....	....	37 5 4	....	....	..
132	Fitzgerald, Mrs. L. M.	....	Do. Nov. 7	....	....	10 8 2	....	....	..
133	Fuller, Capt. J. H. M.	1916 June 6	....	....	....	2,825 6 7	....	....	..
134	Gotting, Mathew	1877 Sept. 8	1899 Apl. 18	100	....	70 7 3	....	....	..
135	Gillson, Surgeon-Captain Edward ..	1903 Feb 28	1903 Aug. 5	....	....	24 7 4	....	....	..
136	Geckman, James Russell Sinclair ..	1903 Aug. 24	1903 Nov. 12	....	....	43 8 8	....	....	..
137	Gawthorne, Mrs. Amelia	1904 do 4	1908 May 2	....	....	14 11 8	....	....	..
138	Garrett, James George	....	....	....	....	23 13 10	....	....	..
139	Gaudoin, E. C. L.	1906 Dec. 21	1909 Oct. 15	100	....	37 8 1	....	....	..
140	Gow, John	....	....	....	....	12 11 11	....	....	..
141	Gonsalves, F. J.	1908 Apl. 24	1913 July 19	700	....	27 4 6	....	....	..
142	Govindaraja Mudaliyar, T.	1909, Feb. 18	....	8,900	....	184 8 11	....	100	..
143	Gane, Monsieur C. G.	1911 do. 11	1911 Oct. 9	....	....	805 2 8	....	....	..
144	Grove, Mrs.	....	....	....	....	72 14 9	....	....	..
145	Garratt, J. G.	....	....	....	....	60 3 2	....	....	..
146	Gantamanickam, M.	1913 Nov. 14	....	....	....	1 4 0	....	....	..
147	George, L.	....	....	600	....	44 3 0	....	....	..
148	Ghulam Mohideen Sahib, T.	....	....	....	....	102 1 8	....	....	..
			1916 Nov. 28	....	....	..	39 3 8	....	..
149	Henderson, J. H.	1910 Oct. 21	....	1,800	....	56 14 2	....	....	..
150	Holmes, Apothecary Joseph ..	1877 Apl. 6	1902 Aug. 26	....	....	2 2 3	....	....	..
151	Hayes Mahomed Yamanee (original estate account).	Order of H.C. 1892 Mar. 8	....	....	....	80 0 0	....	....	..
152	Hawkes John	1894 Sept 8	1895 Oct. 1	900	....	12 10 2	....	....	..
153	Hayes, Mrs Louisa Hester ..	1901 Nov. 18	1903 Apl. 6	....	....	91 14 3	....	....	..
154	Henderson, Major William Samuel	1902 Feb 28	1903 Oct. 6	....	....	56 15 11	....	....	..
155	Harvey, Lieutenant Robert Dunsmuir.	Do. July 28	Do do 6	....	....	45 8 2	....	....	..
156	Hinde, A. B.	Do. Nov. 18	Do. June 30	....	....	60 7 0	....	....	..
157	Hart Mrs R.	Do Sept. 12	Do. Dec. 8	400	....	48 0 2	....	....	..
158	Hunt A. R.	1909 Aug 17	1910 April 15	....	....	23 1 5	....	....	..
159	Harrison, Reverend James ..	1910 Jan. 10	....	200	....	20 1 2	....	....	..
160	Harvey, Miss C.	....	....	400	....	12 10 10	....	....	..
161	Harrison, Mrs. E. R.	1909 Feb. 23	....	....	....	19 8 9	....	....	..
162	Hesse, F. E.	Do Nov. 11	1911 April 24	....	....	2 8 1	....	....	..
163	Hay, Alexander	1911 Apl. 27	Do. July 20	....	....	1 6 6	....	....	..
164	Harper, P. J.	....	1916 Oct 21	....	....	..	....	....	..
165	Howsden, John	1912 Sept. 26	Do. April 18	....	....	18 0 8	....	....	..
166	Hulse Major-General F. E	1914 Sept. 23	1916 Jan. 8	....	....	64 12 6	....	....	..
167	Hawksworth, Mrs A	....	....	....	....	....	....	....	..
168	Ignatius, David James	....	1908 June 20	....	....	61 14 5	....	....	..
169	Isaacs, A. S.	1913 Aug. 7	1914 Dec 11	....	....	66 12 4	....	....	..
170	Jackson, I. W	1890 Mar. 11	....	....	....	....	159 12 8	....	..
171	Jackson, Mrs. Agnes Isabella ..	Do. Aug. 3	....	....	....	....	154 8 8	....	..
172	Jones, Owen Anselem	1902 Feb. 28	1902 Apl 28	....	....	69 0 11	....	....	..
173	Jones, Frederick Stewart	Do. Nov. 8	Do Jan. 22	....	....	38 0 0	....	....	..
174	Jones, Mary Isabella	....	....	....	....	24 8 8	....	....	..
175	Jackson, Mrs J. E.	1903 Sept. 3	1902 July 22	400	....	90 6 9	....	....	..
176	Johnson, C. T. H.	1911 Feb 17	1912 July 20	....	....	24 3 7	....	....	..
177	Johnson, M. C.	Do May 8	Do do 20	....	....	1 7 11	....	....	..
178	Jones, O. H.	1912 Jan 31	1912 Aug. 12	....	....	0 0 0	....	....	..
179	Jackson Miss P. E. G.	1914 Dec. 9	....	....	....	7,238 2 11	....	....	..
180	July, L. J. P.	1916 Aug. 31	1916 Mar. 29	....	....	59 8 8	....	....	..
181	Janakamma	....	....	....	....	932 0 8	....	....	..
182	Jayaram Mudaliyar, M. A.	1905 Mar. 14	1906 Sept 21	..	..	....	....	....	..
183	Kerakose, Moses	1870 Feb 26	1901 May 1	4,000	....	880 0 7	....	....	..
184	Kaur, J. F.	....	..	100	....	98 11 0	....	....	..
185	Krishnamma, Tanjore, alias Chinnathi.	1899 Mar. 15	1902 Aug. 04	....	....	81 6 0	....	....	..
186	Knight, Thomas Percy	1900 Jan. 30	1900 Nov. 30	500	....	23 15 4	....	....	..
187	Kershaw, Eleazar	Do. Oct. 13	....	....	....	37 4 11	....	....	..
188	King, William	1901 May 4	1901 June 8	....	....	43 14 10	....	....	..
189	Koenaman Frederick William ..	1902 Mar. 20	Do Nov 11	300	..	29 8 0	....	....	..
190	Koenaman, Mrs. Elizabeth Ann ..	Do. do. 25	1903 Jan 27	300	..	28 2 0	....	..	..
			Total ..	17,000	....	13,503 6 7	452 11 8	100	..

| 1st July to 31st December 1916. | | |

Serial numbers	ESTATES.	Date of administration	Date of closing	Balances on 30th June 1916.				Receipts from 1st Dec.	
				Government Securities.	Bank or other Bonds, &c., pledged to Government for Security.	Cash.		Government Securities.	Bank or other Bonds, &c., &c.
						To credit.	To debit.		
				Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	Rupees.	
191	Kent, S J	1903 Nov. 15	1908 Jan. 31	....	....	20 14 10	....	....	..
192	Khairunnissa Begum Saiba, Her Highness Nawab	Do. Sept. 24	.. ..	.. ..	....	....	320 9 11	....	..
193	Kenkoose, Rosanna Anthoon ..	1901 Mar. 29	1906 Sept 29	....	....	74 7 10	....	....	..
		Do Aug 4	1908 Mar 28			41 13 7	....	....	..
194	Kenkoose, J. G	Do. Nov 26	Do. do. 28	....	.. ..	66 13 8	....	....	..
195	Kenkoose Hannyet ..	1908 Sept 12	1906 May 8	300	....	....	27 13 11	....	..
196	Kamakshi Ammal, Kotha ..	1903 Jan. 21	.. ..	.. ..	....	22 8 9	....	....	..
197	Keevers, J H	Do. Nov 26	1909 Aug 13	.. ..	....	8 10 9	....	....	..
198	Krishnaswami Chetti, C. ..	1909 Feb. 10	Do. Oct. 28	....	....	....	....	....	..
		Do. Apl. 22	.. ..	....	....	....	441 14 0	....	..
199	Kuppuswamy Nayuda, S ..	Do. Oct. 8	1911 July 31	....	....	0 6 8	....	....	..
200	Kerr, Lieut. J. A ..	1910 Aug 2	1910 Nov 8	....	....	18 19 3	....	....	..
201	King, Mrs E. M. B. ..	1914 Apl. 16	1914 Aug. 18	....	.. ..	....	97 10 8	....	..
202	Kenny, Edward Evans ..	.. ..	1914 Feb. 13	....	.. ..	0 7 1	....	....	..
203	King, Miss E. S ..	.. ..	.. ..	....	.. ..	19 4 6	....	....	..
204	Kuppuswami Ayyangar ..	1916 Feb. 18	....	....	....	....	....	....	..
205	Kenny William	.. ..	....	....	....	....	....	....	..
206	Lander, Mrs. Ellen ..	1900 Jan. 30	1901 June 31	....	....	1,161 2 0	....	1,100	..
207	Loganatha Mudaliyar, Vellore ..	1901 Nov 4	.. ..	10,000	....	18 6 8	....	..	..
208	Lewis Mrs. Ada Maria ..	Do. do. 10	1902 Nov. 0	....	....	12 13 10	....	..	..
209	Loveday, Richard ..	1902 Jan 21	1903 April 17	.. ..	....	31 8 11	....	..	..
210	Lander Joseph Brine ..	Do. July 25	1902 Nov 13	.. ..	....	61 7 8	....	..	..
211	Lewers, William Robert ..	1903 do 61	1904 Feb 25	....	....	20 7 11	....	..	..
212	Lees, J. W	1906 do. 12	Do. Dec. 19	....	....	1 7 6	....	..	..
213	Lazarus Andrew	1906 Mar. 1	1911 May 9	....	....	....	....	..	..
214	Lebanathammal	1907 Nov. 28	1914 May 8	....	....	0 8 3	....	..	..
215	Leonard Mrs H. A. ..	Do. Dec 18	1908 Sept 3	....	....	36 11 2	....	..	..
216	Lawson M A.	.. ..	.. ..	....	....	18 7 7	....	..	..
217	Lund Thomas	1908 May 18	1908 July 27	....	....	13 8 11	....	..	..
218	Lazarus Mrs L. ..	1911 Sept. 21	1912 Do. 20	....	....	1 8 8	....	..	..
219	Lakshmanaramanah, Vemula ..	1912 Mar. 6	....	....	....	....	365 13 7	....	..
220	Lamb, David	....	....	....	....	114 8 6	....	200	..
221	Laudle, J	....	....	....	....	143 9 1	....	....	..
222	Lee Stanford	1912 Feb. 6	1913 Oct 24	....	....	53 11 10	....	....	..
223	Lucas Henry	Do. Dec. 9	Do. May 24	....	....	17 4 8	....	....	..
224	Lakshmanasawmy Sahib, A. ..	1909 Dec. 7	Do Sept. 15	....	....	.. ..	....	....	..
225	Meyer, Mrs Johanna ..	1895 June 2	1901 Dec. 18	500	....	77 2 8	....	....	..
226	Magee, William Holmes ..	1852 Aug. 30	1904 Sept. 4	.. ..	....	236 0 0	....	....	..
227	Masseres, Charles Henry ..	Do. July 13	1900 Jan. 21	.. ..	....	93 1 5	....	....	..
228	Mackay, F. S	1910 Sept. 9	1911 Aug. 9	....	....	25 9 8	....	....	..
229	Mitchell, Arthur St. Ledger ..	1900 Mar 12	....	900	....	85 9 11	....	....	..
230	Do.	1902 Nov 21	1905 Feb 28	.. ..	....	30 4 5	....	....	..
231	MacFarlane, Charles ..	1903 Feb. 4	1903 Apl. 23	....	....	18 11 4	....	....	..
232	Morfett Robert	Do. Nov. 17	1905 May 30	....	....	18 8 8	....	....	..
233	Mundle J, Mrs. Anne ..	Do. Aug 31	1903 Nov 18	....	....	32 10 7	....	....	..
234	Muthuveraya Mudaliyar, C. ..	1905 Mar 2	1907 June 28	....	....	22 4 5	....	....	..
235	Murugappa Chetti, K S. ..	1905 Nov. 23	....	....	....	....	107 8 0	....	..
236	Mather, Charles Archibald ..	1905 Sept. 13	....	27,200	....	180 8 6	....	....	..
237	Moore Mrs. M. J. ..	1906 Feb. 13	1906 Nov. 28	....	....	21 1 4	....	....	..
238	Do. J. A.	Do do 13	Do do. 19	....	....	17 11 2	....	....	..
239	MacFadyen P.	1905 Mar 3	....	....	....	....	1,887 15 2	....	..
240	Muthuvelu, C	Do. Aug. 15	1913 May 2	....	....	43 1 4	....	....	..
241	Mayer Mrs. M. E. ..	1906 Oct. 8	1908 Apl. 11	....	....	18 2 8	....	....	..
242	Mowbray Darcy	1906 Sept 29	....	6,000	....	179 7 0	....	....	..
243	McLeod, A S	1909 Apl. 22	1910 July 14	....	....	26 8 3	....	....	..
244	Mitchell, Mrs. Grace ..	Do. July 29	Do. Apl. 15	....	....	83 11 3	....	....	..
245	Moore H J.	1910 Jan 10	....	....	....	81 13 3	....	....	..
246	McLeod, General Harry ..	Do. Apl. 25	1910 July 14	....	....	78 16 8	....	....	..
247	Muthusawmy Chetti, Gollah Venkata	Do. Feb. 10	....	1,700	....	18,008 4 2	....	....	..
248	Mac, W E	Do. do. 25	1910 Nov. 4	....	....	26 13 8	....	....	..
249	Martin, A J.	Do Mar. 16	Do May 19	....	....	27 8 9	....	....	..
250	Mason, Mrs Dorothy ..	1911 Feb 17	1911 do. 26	....	....	0 12 4	....	....	..
251	Monk, A E	Do. Aug 3	Do Nov. 24	....	....	1,853 15 0	....	....	..
252	Mytton' J E	Do Nov. 8	1912 Mar. 20	....	....	81 10 6	....	....	..
253	Mahomed Ghouse Sahib, A. G. ..	1914 Mar. 16	1916 Nov. 1	14,940	....	....	2,702 13 8	14,200	..
254	Maxwell, J F.	....	....	....	....	35 0 11	....	....	..
255	Morley, E H.	1912 Oct 1	1912 Oct. 27	....	....	1 1 9	....	....	..
256	Mabey, F J	1914 Nov. 13	1913 do 27	....	....	64 7 0	....	....	..
257	Mahomed Jaun Sahib ..	1915 Mar 78	....	2 600	....	2,058 14 8	....	....	..
			Total ..	75,000	....	19,426 11 2	8,049 7 1	15,480	..

1st July to 1916.	Total.				Payments from 1st July to 31st December 1916.			Balance on 31st December 1916.				
Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.		Government Securities.	Bank or other Stock, &c., &c.	Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.		Serial number.
			To credit.	To debit.						To credit.	To debit.	
Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	
....	....	..	30 14 10	....	....	..	....	....	..	86 14 10	....	191
....	....	..	....	396 6 11	....	..	6 4 9	....	..	....	797 6 7	193
....	....	..	76 7 10	....	....	..	....	....	..	76 7 10	....	192
....	....	..	41 10 7	....	....	..	....	....	..	41 10 7	....	194
6 14 10	300	..	71 10 6	....	....	..	6 1 11	300	..	71 10 6	....	195
....	....	..	....	77 13 11	....	..	....	....	..	....	77 13 11	197
....	....	..	22 6 1	....	....	..	....	....	..	22 6 1	....	197
....	....	..	8 10 6	....	....	..	....	....	..	8 10 6	....	198
147 0 6	....	..	....	294 14 6	....	..	116 11 1	....	..	....	411 0 1	199
....	....	..	8 6 8	....	....	..	....	....	..	8 6 8	....	200
....	....	..	10 10 3	....	....	..	....	....	..	10 16 3	....	201
97 16 9	....	..	....	....	....	..	....	....	..	....	....	202
....	....	..	0 7 1	....	....	..	....	....	..	0 7 1	....	203
....	....	..	10 4 6	....	....	..	23 13 0	....	..	....	4 10 6	204
1 0 6	....	..	1 8 0	....	....	..	20 0 0	....	..	....	19 0 0	205
....	....	..	....	1 13 4	....	..	....	....	..	....	1 13 4	206
24,114 10 6	12,100	..	23,270 14 2	....	....	..	1,448 0 10	12,100	..	23,827 4 9	....	207
....	....	..	10 8 6	....	....	..	19 4 6	....	..	....	....	208
....	....	..	10 15 10	....	....	..	13 13 10	....	..	....	....	209
....	....	..	41 8 11	....	....	..	21 9 11	....	..	....	....	210
....	....	..	21 7 6	....	....	..	....	....	..	21 7 6	....	211
....	....	..	25 7 11	....	....	..	....	....	..	24 7 11	....	212
....	....	..	1 7 6	....	....	..	....	....	..	1 7 6	....	213
....	....	..	4 6 1	....	....	..	....	....	..	4 6 1	....	214
....	....	..	26 11 2	....	....	..	....	....	..	26 11 2	....	215
....	....	..	18 7 7	....	....	..	....	....	..	18 7 7	....	216
....	....	..	12 6 11	....	....	..	....	....	..	12 6 11	....	217
....	....	..	1 8 8	....	....	..	....	....	..	2 2 8	....	218
....	....	..	618 8 5	....	....	..	509 9 7	....	..	105 3 10	....	220
974 1 0	....	..	153 13 10	....	....	..	100 3 8	100	..	33 9 2	....	221
6 3 4	100	..	140 3 1	....	....	..	....	....	..	143 3 1	....	222
....	....	..	53 11 10	....	....	..	....	....	..	53 11 10	....	223
....	....	..	17 4 0	....	....	..	....	....	..	17 4 0	....	224
....	....	..	....	....	....	..	0 1 0	....	..	....	0 1 0	
6 1 6	500	..	80 4 0	....	....	..	0 3 1	500	..	36 0 11	....	225
....	....	..	1280 6 0	....	....	..	....	....	..	296 0 0	....	226
....	....	..	23 1 8	....	....	..	23 1 8	....	..	....	....	227
....	....	..	25 5 9	....	....	..	....	....	..	25 0 0	....	228
....	....	..	161 0 2	....	....	..	0 5 10	900	..	100 10 4	....	229
14 11 3	900	..	50 4 5	....	....	..	....	....	..	50 4 5	....	230
....	....	..	30 11 4	....	....	..	13 11 1	....	..	....	....	232
....	....	..	15 8 8	....	....	..	....	....	..	15 8 2	....	232
....	....	..	12 10 7	....	....	..	12 10 7	....	..	....	....	233
....	....	..	32 4 5	....	....	..	....	....	..	32 4 6	....	234
1,103 3 6	....	..	911 3 0	....	....	..	1,000 1 8	....	..	....	88 1 9	235
606 13 6	37,200	..	759 2 11	....	....	..	206 6 8	37,200	..	150 13 6	....	236
....	....	..	21 1 4	....	....	..	....	....	..	21 1 4	....	237
....	....	..	17 11 2	....	....	..	....	....	..	17 11 2	....	238
1,967 15 6	....	..	....	....	....	..	....	....	..	....	....	239
....	....	..	42 1 4	....	....	..	....	....	..	42 1 4	....	240
....	....	..	19 3 8	....	....	..	....	....	..	19 3 8	....	241
135 6 9	8,500	..	315 14 2	....	....	..	114 11 8	8,500	..	201 2 6	....	242
....	....	..	66 9 5	....	....	..	....	....	..	66 9 5	....	243
....	....	..	33 11 0	....	....	..	....	....	..	33 11 0	....	244
....	....	..	81 13 8	....	....	..	....	....	..	81 13 8	....	245
....	....	..	28 15 8	....	....	..	....	....	..	28 15 8	....	246
8,883 12 0	1,700	..	18,251 6 2	....	1,700	..	12,751 10 11	....	..	3,650 9 3	....	247
....	....	..	29 13 6	....	....	..	....	....	..	82 13 6	....	248
....	....	..	27 6 6	....	....	..	....	....	..	27 9 6	....	249
....	....	..	0 12 4	....	....	..	....	....	..	0 13 4	....	250
....	....	..	1,852 16 0	....	....	..	....	....	..	1,752 10 0	....	251
....	....	..	31 10 2	....	....	..	....	....	..	31 10 6	....	252
8,277 15 2	29 100	..	875 8 5	....	17 000	..	200 7 5	11,200	..	365 11 4	....	253
....	....	..	18 8 11	....	....	..	....	....	..	14 8 11	....	254
....	....	..	1 1 8	....	....	..	....	....	..	1 1 8	....	255
....	....	..	51 7 0	....	....	..	8 3 3	....	..	46 3 7	....	256
49 10 8	2,000	..	3,106 14 1	....	....	..	11 8 7	2,500	..	2,995 8 6	....	257
36,116 1 0	61,629	..	52,279 2 2	170 13 2	18,900	..	17,041 3 6	70,980	..	35,172 13 9	1,010 16 1	

FREE ONLINE LIBRARY - PUNJAB ARCHIVES

Serial number	ESTATES.	Date of administration	Date of closing.	Balance on 30th June 1916.						Receipts from 1st Dec.	
				Government Securities	Bank or other Bank, &c. not being Government Securities.	Cash. To credit.			Cash. To debit.		
				Rupees.		Rupees.	Annas.	Pies.	Rupees.	Annas.	Pies.
258	Mackintosh, J. H.	10 July 29	1916 Mar. 28			52 15 0					
259	Morrison Mrs Julia Agnes		1900 Sept. 20						0 13 0		
260	Morrison Lieutenant William	1897 Nov 22	Do. Oct. 6						0 11 7		
261	Middlemist, E. W.	1914 Nov. 15									
262	Nimella Thayallu	1898 Aug. 11	1898 June 21			41 8 8					
263	Nagappa Mudaliyar, M.	1909 Aug. 3		10,000					464 4 1	1	
264	Nash, Mrs M. L.		1910 June 2			2 12 11					
265	Norton, T. F.	1916 May 9				743 1 7			200		
266	Cairns, William Thomas Smith	1879 Feb 20	1906 Mar. 6			78 5 8					
267	O'Halloran, Lancelot Joseph	1903 Apl. 2	1906 Jan 16			81 11 10					
268	O'Reilly, Captain P. D.	1906 Feb 8	1907 July 18			31 4 8					
269	Onchterlony, James William	1884 Oct. 24 1895 Mar. 13	1913 Sept. 30. 1912 June 21			57 13 8					
270	Orpwood, J., Assistant Surgeon					1 8 5					
271	O. Donnell, J. M.		Orderof H.C.			70 1 4					
272	Padda Chetti, Pedikherry Raja (Receiver's account).		1893 Sept. 13	1893 May 31		3,978 7 8					
273	Paje Philip Joseph		1898 Sept. 13	1899 July 19		182 13 8					
274	Pinin, John Lamrok		1899 Dec 12	1902 Feb. 8		81 4 8					
275	Parthasarathi, Rev C.		1900 April 18	1915 Dec 6		9 14 8					
276	Pannett, Henry		1901 July 28	1903 June 13		124 8 1					
277	Patiet, Miss Sarah Anne Amelia		1902 Sept. 9	1904 May 9		632 14 10					
278	Prescott, Miss M. H.		1903 Dec 9	Do. March 3		61 10 4					
279	Prince, I. H.		1903 Oct. 8	1903 Nov. 17		82 8 5					
280	Peters, J. S.		1907 Aug. 9	1911 July 25		2,191 13 4					
281	Pachaypah Naicker, C.				13,210	200 8 8			200		
282	Peel, Mrs J. A.		1902 Sept. 10	1910 Mar. 18		13 10 11					
283	Panchakshara Chetti, P.		1914 Oct. 19		8,260	291 13 8			200		
284	Padmanabha Nayudu, P. L.		Do. Aug. 18		13,760	77 0 1					
285	Preston, J. F.		1899 Feb. 7	1899 Nov. 29					1 6 8		
286	Robinson, James alias Curris (Jockey)		1898 April 28	1901 Dec. 20	300	53 8 8					
287	Ryan, Thomas William		Do. Jan. 27	1901 Dec 14		17 14 1					
288	Russell, G. P.		Do Mar. 15		300	81 2 3					
289	Rayalingarlu Mudaliyar, P. V.		1901 Dec 6	1903 Apr. 19		810 4 7			997 15 6		
290	Ritchie, William Hamilton		1903 Aug. 31	Do Oct 8		18 14 6					
291	Robbins, Charles		Do Mar. 30	1907 Apl. 12		4 2 3					
292	Rallis, Anthony		Do Aug 24	1903 Nov. 12		12 1 3					
293	Ralph, Mrs Sarah		1911 Feb 17	1911 July 27		10 10 7					
294	Rajagopaul Mudaliyar, C		1904 Sept. 23	1908 Oct 27		44 3 9					
295	Redding, Rev R. E.				100	53 12 10					
296	Rodgers, Mrs Jane		1905 July 31	1907 Nov 18		22 0 2					
297	Ranganayakar Nayudu, P		1898 Feb. 22	1900 June 15		18 12 8					
298	Richards, Major J. S		Do. do. 15	1916 Dec. 4	8,000	139 4 2					
299	Rajamurrari Pandey, P		1907 do. 28	1907 Aug 13		68 8 8					
300	Ritchie, Captain L. S		Do. Aug. 19	1916 July 31		1,065 6 3					
301	Rathna Pathar			1908 Jan. 31		26 4 7					
302	Raven Lieut J. F. A.		1907 Nov 8	Do. Mar 19		703 10 0					
303	Ross, Mrs Annie		1908 Jan 21		400	45 8 9					
304	Ramaswami Mudaliyar, M.		1909 Jan 11	1909 June 24		3 3 5					
305	Ratnamayudu Mudaliyar, M		Do May 10		38,400				8,017 1 8		
306	Rama Rau, Vijapur		1912 July 30	1913 May 24		761 8 7					
307	Roberts, Mrs M.		1899 Jan. 30	1905 July 28		1 15 6					
308	Rhenius Pillai, Samuel					19 0 8					
309	Ramaniengar		1913 Jan. 4			18 9 11					
310	Ramak Chetti, Iytha		1913 Mar. 24						529 10 11		
311	Reily, William Joseph		1916 May 8	1916 Dec. 14		84 4 9					
312	Rosendale, J. F		1894 Aug. 4	1896 May 20	122	94 8 9					
313	Shaw, Patrick Dunlop		1893 Oct. 27	1901 Aug. 19		86 8 2					
314	Silk, John		Do Feb. 21	1899 Oct 17		44 15 0					
315	Singer, James William		1900 Se. 13	1902 Apr 29		37 11 8					
316	Samuel, Abraham Aaron		Do. July 28	1904 Oct 21		15 7 8					
317	Steele, Thomas Augustus Lafras		Do. Feb 1	1903 Mar. 28		246 8 5					
318	Scott, Mrs Isabella		1903 do 10	1906 Sept 4		88 9 9					
319	Somasundara Mudaliyar, K.		1903 Sept. 9	1903 Dec. 2		90 8 7					
320	Stracey, John Edward		1903 Mar 20	1904 Feb. 24		48 13 8					
321	Sankabiry, Mrs. Susan		Do July 23	1903 Nov. 10		16 11 8					
322	Stent James Kickwick		1903 Nov 2		600	8 8 8					
323	Stracey F. E		1904 Mar 24	1894 Sept. 21		20 2 4					
324	Stack, Lieut. M. C. W.		Do Dec. 9	1906 Dec 6		17 10 1					
325	Smith, Mrs Sarah Ann		Do Mar 2	1915 Aug. 18		317 5 10					
326	Syme, William		Do Dec 21		6,000				774 5 10		
327	Subrahmanya Ayyar, S.					19 5 8					
328	Stewart, Mrs								1,466 11 8		
329	Seshachariu, S. V		1906 Aug 30		2,100						
			Total		99,104	8,000	14,313 5 10		12,308 4 11	600	1,300

1st July to 1916.	Total					Payments from 1st July to 31st December 1916.			Balance on 31st December 1916.				
Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.			Government Securities.	Bank or other Stock, &c., &c.	Cash.	Government Securities.	Bank or other Stock, &c.	Cash.		Serial number.
			To credit.		To debit.						To credit.	To debit.	
Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.		Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	
....	....	..	62 10 6		....	....	..	21 11 3	....	..	31 3 9	....	258
....	....	..	....		0 13 8	....	..	....	....	..	....	0 13 8	259
....	....	..	....		8 11 7	....	..	....	....	..	....	0 11 7	260
8,229 10 8	....	..	8,229 10 8		....	....	300	100 8 0	....	1,100	8,059 4 0	....	261
....	....	..	41 8 8		....	....	..	41 8 8	....	..	....	....	262
1,235 14 4	18,900	..	771 9 8		....	....	..	778 8 6	18,900	..	16 0 11	....	263
....	....	..	2 12 11		....	....	..	....	....	..	0 14 11	....	264
847 8 0	200	..	1,080 7 7		....	....	..	232 8 2	200	..	827 1 2	....	265
....	....	..	78 8 8		....	....	..	....	....	..	78 8 2	....	266
....	....	..	67 11 10		....	....	..	....	....	..	61 11 10	....	
....	....	..	61 4 8		....	....	..	....	....	..	31 4 8	....	267
....	....	..	97 15 9		....	....	..	....	....	..	97 15 9	....	268
....	....	..	1 5 3		....	....	..	....	....	..	1 5 3	....	269
....	....	..	70 1 3		....	....	..	....	....	..	38 1 3	....	270
....	....	..	9,876 7 9		....	....	..	....	....	..	2,878 7 6	....	271
....	....	..	183 13 9		....	....	..	183 13 9	....	..	....	....	272
....	....	..	81 4 8		....	....	..	81 4 8	....	..	....	....	273
....	....	..	8 14 6		....	....	..	8 14 6	....	..	....	....	274
....	....	..	104 6 1		....	....	..	101 5 1	....	..	....	....	275
....	....	..	398 14 10		....	....	..	....	....	..	398 14 10	....	276
....	....	..	81 10 4		....	....	..	....	....	..	81 10 4	....	277
....	....	..	93 8 6		....	....	..	....	....	..	93 8 6	....	278
....	....	..	2,151 10 4		....	....	..	281 0 1	....	..	1,949 8 3	....	279
283 10 1	18,400	..	850 2 1		....	....	..	269 10 11	18,400	..	281 6 2	....	280
....	....	..	13 10 11		....	....	..	....	....	..	13 10 11	....	281
138 4 6	6,400	..	323 4 9		....	....	..	327 7 9	6,400	..	....	305 2 7	282
1,284 11 0	13,700	..	1,281 14 1		1 8 9	....	..	6,000 6 3	13,700	..	....	772 7 4	284
....	....	..	....		....	....	..	....	....	..	....	1 8 9	285
4 12 8	300	..	38 3 4		....	....	..	0 1 10	300	..	38 1 6	....	286
....	....	..	13 11 1		....	....	..	17 14 1	....	..	....	....	287
1 10 10	100	..	43 13 1		....	....	..	0 3 6	100	..	32 12 6	....	288
8,500 0 0	....	..	8,692 8 2		....	....	..	8,478 9 4	....	..	31 7 8	....	289
....	....	..	818 4 7		....	....	..	315 4 7	....	..	....	....	290
....	....	..	14 14 9		....	....	..	10 14 9	....	..	....	....	291
....	....	..	5 2 3		....	....	..	....	....	..	5 2 3	....	292
....	....	..	18 1 6		....	....	..	18 1 3	....	..	....	....	293
....	....	..	18 18 7		....	....	..	....	....	..	18 18 7	....	294
....	....	..	44 5 9		....	....	..	....	....	..	44 5 9	....	295
3 4 10	100	..	88 6 8		....	....	..	0 2 7	100	..	85 6 1	....	296
....	....	..	32 5 2		....	....	..	....	....	..	32 0 2	....	297
....	....	..	15 12 6		....	....	..	....	....	..	18 12 6	....	298
184 0 6	....	3,300	838 5 7		....	....	..	137 10 6	....	3,000	808 10 10	....	299
....	....	..	48 8 8		....	....	..	....	....	..	48 8 8	....	300
....	....	..	1,955 6 8		....	....	..	1,818 1 3	....	..	637 5 6	....	301
....	....	..	28 8 7		....	....	..	....	....	..	28 5 7	....	302
....	....	..	708 12 0		....	....	..	....	....	..	708 12 0	....	303
888 3 6	400	..	894 8 8		....	....	..	492 8 8	200	..	112 12 5	....	304
....	....	..	9 0 8		....	....	..	....	....	..	8 0 8	....	305
572 8 11	35,488	..	....		7,457 12 1	....	..	18 13 8	35,400	..	....	7,187 11 7	306
....	....	..	781 8 7		....	....	..	....	....	..	781 8 7	....	307
....	....	..	1 10 8		....	....	..	....	....	..	1 10 8	....	308
....	....	..	19 0 8		....	....	..	....	....	..	16 0 5	....	309
....	....	..	7,648 8 11		....	....	..	....	....	..	....	500 8 15	310
4,647 0 6	....	..	....		619 5 11	....	..	0,249 12 9	....	..	....	1,169 12 9	311
2 8 8	....	..	....		....	....	..	941 3 1	....	..	....	....	312
1,625 1 21	....	..	3,250 10 5		....	....	..	5,421 6 2	....	..	61 7 5	....	313
1 8 10	100	..	96 12 1		....	....	..	0 5 7	100	..	95 10 0	....	314
....	....	..	38 8 2		....	....	..	88 8 7	....	..	....	....	315
....	....	..	44 10 0		....	....	..	44 10 0	....	..	....	....	316
....	....	..	87 11 9		....	....	..	37 11 9	....	..	....	....	317
....	....	..	16 7 8		....	....	..	....	....	..	10 1 8	....	318
....	....	..	345 8 8		....	....	..	841 6 8	....	..	....	....	319
....	....	..	24 5 6		....	....	..	....	....	..	38 5 8	....	320
....	....	..	20 3 7		....	....	..	20 3 7	....	..	....	....	321
....	....	..	45 13 4		....	....	..	....	....	..	48 13 4	....	322
....	....	..	14 11 8		....	....	..	18 11 3	....	..	....	....	323
8 13 6	800	..	19 3 2		....	....	..	0 0 11	800	..	12 14 2	....	324
....	....	..	30 3 5		....	....	..	....	....	..	60 3 4	....	325
....	....	..	17 10 1		....	....	..	....	....	..	17 10 1	....	326
....	....	..	2.7 8 15		....	....	..	73 5 8	....	..	215 12 2	....	327
81 13 8	5,000	..	....		623 8 1	....	..	88 3 3	5,000	..	....	781 10 4	328
....	....	..	10 8 5		....	....	..	....	....	..	10 8 5	....	
833 13 1	2,100	..	....		630 13 7	....	..	805 6 8	2,100	..	....	1,656 8 8	329
23,963 8 9	88,700	3,300	93,313 2 0		9,293 11 4	3	350	18,511 3 8	83,200	4,000	17,000 13 5	12,513 8 8	

Serial number	ESTATES.	Date of administration.	Date of closing.	Balance on 30th June 1916.						Receipts from 31st Dec.	
				Government Securities.	Bank or other Stock, &c., not being Government Securities.	Cash				Government Securities.	Bank or other Stock, &c., &c.
						To credit.			To debit.		
				Rupees.		Rupees.	Annas	Pies.	Rupees.	Annas	Pies.	Rupees.	
330	Swaney, Dennis	1906 Sep. 11	1907 Apr 12	....	....	1,023	6	7	....			....	....
331	Simmons, J C	....	....	....	....	6	4	6	....			....	....
332	Stebbin, Benjamin Epiner.. ..	1907 Aug. 6	1907 Sep. 23	....	....	11	0	13	....			....	....
333	Smiles, Captain O J	De Dec. 20	1910 Mar. 24	....	....	61	0	8	....			....	....
334	Smiles, Miss G M H	Do. do 20	Do. do. 21	....	....	41	12	10	....			....	....
335	Seshiah Chetti, T	Do. Nov. 26	1913 do. 15	....	....	1	7	10	....			....	....
336	Smiles, Mrs G E. K.	1908 Jan. 20	1910 do 23	....	....	161	3	2	....			....	....
337	Steel, W Joseph	Do. do. 31	1908 July 6	....	....	1,347	14	10	....			....	....
338	Satyabhamayya Modukuri, M. ..	1909 Aug 28	....	6,108	....	....			225	9	4	....	....
339	Soft, Mrs. E	....	....	200	....	....			....			....	....
340	Strang, W. G.	1909 Aug. 3	1910 Mar. 14	....	....	32	15	11	....			....	....
341	Shakespeare E. A.	De Oct. 5	....	1,000	....	25	8	6	....			....	....
342	Sundaram Pillai, P. L. T. ..	Do. Dec. 2	1914 Oct. 14	....	....	63	9	7	....			....	....
343	Sesha Mudaliyar, C	Do. Feb 23	....	17,300	....	4	2	9	....			....	....
344	Sabapathy Ayyar, T	1912 Mar. 8	1912 Aug 26	....	....	65	6	4	4,877	6	2	....	....
345	Smith, James	1911 do. 9	1911 Dec. 30	1,800	....	450	0	6	....			....	....
346	Stuart, Murray	11th Apr. 28	....	2,800	5,000	16,493	11	7	....			....	....
347	Seshaiah, C.	De. Nov. 15	1912 May 8	....	....	160	11	0	....			....	....
348	Strickland, George	Do. do. 9	1913 Mar. 20	....	....	13	13	4	....			....	....
349	Sappinge, J M	1910 Apr. 25	Do. Oct. 7	....	....	3	2	3	....			....	....
350	Stobart, Edwin	1907 Jan. 24	1907 July 4	....	....	84	12	8	....			....	....
351	Siebelm, F W.	De Aug 3	Do. Sep. 19	....	....	624	4	4	....			....	....
352	Stephenson, H. H	1913 Mar 14	1914 May 12	....	....	9	5	10	....			....	....
353	Soranavelu Ammal	....	....	....	....	11	9	10	....			....	....
354	Subapathy Chetti, M	1914 Mar. 24	....	1,07,800	....	8	7	4	....			....	....
355	Small, Mrs Charity	1915 Nov. 15	....	200	....	28	10	9	....			....	....
356	Sikkandi Ali	1910 Apr. 28.	....	2,800	....	1,269	12	8	....			1,200	....
357	Subbiraya Chetti, Nemali ..	....	....	....	....	....			....			....	....
358	Smith Norvell Francis Conran ..	....	....	....	....	....			....			....	....
359	Thompson, Leslie Cecil	1890 Jan. 24	1891 Apr 17	200	....	66	9	3	....			....	....
360	Tapp, Miss Harriet Maria Henrietta.	1904 Aug. 11	1905 Feb 13	500	....	105	5	6	....			....	....
361	Tito, Clement	1906 Oct. 27	1906 July 31	....	....	1,040	9	1	....			....	....
362	Troup, Lieut. Hugh Ross ..	Do. do. 12	Do. do 31	....	....	13	0	0	....			....	....
363	Timothy, Brother, alias Victor D'Rozario.	Do. do. 29	1892 Aug 29	....	....	81	4	3	....			....	....
364	Townsend, H E.	1901 Feb. 2	1901 Nov. 15	....	....	372	13	3	....			....	....
365	Tirumalai Chetti, Panayar ..	1903 Sep. 18	1910 Apr. 7	....	....	812	9	10	....			....	....
366	Taylor, Richard	1904 Aug. 22	1907 Sep. 20	....	....	110	12	9	....			....	....
367	Taylor, William	1907 do. 6	1912 Oct. 21	....	....	42	6	10	....			....	....
368	Taylor, Richard (Junior) ..	Do. Sep. 18	1908 Mar 11	....	....	18	1	3	....			....	....
369	Todd, Parker	1903 Mar. 28	....	200	....	27	15	7	....			....	....
370	Thiruvengadam Chetti, T. ..	1903 Sep. 18	....	....	....	....			691	9	6	....	....
371	Thiruvengada Mudaliyar, C. ..	1911 Aug. 3	....	1,000	....	....			172	14	6	....	....
372	Tantey, F. J	De. Nov. 9	1914 May 31	....	....	119	8	1	....			....	....
373	Theobald, Mrs. Alberta Eleanor ..	1913 Aug. 21	1914 Sep 11	....	....	22	15	4	....			....	....
374	Theobald, Edwin Josiah	....	1913 May 22	....	....	1	0	8	....			....	....
375	Thomas Pillai T G	....	....	....	....	....			....			....	....
376	Vigne, Mrs Amelia	1901 Sep. 24	1904 Mar. 2	....	....	38	11	9	....			....	....
377	Vandaya, V. C.	1903 do. 17	....	5,200	....	109	14	3	....			....	....
378	Venkatarama Chetti, C. ..	....	1909 Apr. 19	....	....	8	12	9	....			....	....
379	Venkaya, Narahari	1910 Mar. 22	....	1,500	....	94	6	6	....			....	....
380	Vaithiana Chetti, T.	De Apr. 1	....	....	....	....			2,074	13	8	....	....
381	Varnan, G S.	....	1911 May 3	....	....	1	6	6	....			....	....
382	Von Frieling, Rev. W	1912 July 20	....	2,800	....	56	12	8	....			....	....
383	Venkatachala Chetti, V. ..	1913 Jan. 7	1913 Nov. 21	....	....	121	1	5	....			....	....
384	Vittal Dass Narayan Dass ..	1911 July 12	....	13,700	....	....			1,878	9	4	....	....
385	Vernon T. A	De. June 8	1914 Feb. 7	....	....	19	11	8	....			....	....
386	Vaithilinga Sarangadas Income assessment.	1911 July 22	....	....	....	32	3	9	....			....	....
387	Woolley, Richard (Estate account) ..	1897 Sep 15	1901 Dec 31	....	....	74	13	6	....			....	....
388	Webster, George	1902 July 25	1902 June 29	....	....	80	3	1	....			....	....
389	Wainright, Samuel	Do. Aug 20	1905 Oct. 16	....	....	110	13	9	....			....	....
390	Walter, Mrs Ann Marie	1903 Apr 29	1903 June 25	....	....	34	13	12	....			....	....
391	Willmott, William Henry	Do. Dec. 18	1904 Apr. 26	....	....	19	8	8	....			....	....
392	Willmott, A M.	1904 Apr 26	....	2,100	....	31	7	0	....			....	....
393	Walter, Margeoehla	1901 Sep. 20	....	100	....	18	3	8	....			....	....
394	Winter, T. C.	De. Dec. 13	1906 June 24	....	....	94	9	6	....			....	....
395	Walker, R. C.	1908 Apr. 8	1913 July 10	300	....	92	3	8	....			....	....
396	Wilhelm, E W.	....	....	....	....	13	11	0	....			....	....
397	Wilkins, G. F	1909 Oct. 6	1910 Feb. 11	....	....	17	15	6	....			....	....
			Total ..	2,91,900	5,000	10,091	0	0	10,349	7	3	1,200	....

1st July to 31st December 1916.																				
Cash	Total.						Payments from 1st July to 31st December 1916.				Balances on 31st December 1916.									
	Government Securities.	Bank or other Stock, &c., &c.	Cash.				Government Securities.	Bank or other Stock, &c., &c.	Cash.		Government Securities.	Bank or other Stock, &c., &c.	Cash.							
			To credit.			To debit.							To credit.			To debit.				
Rupees. Annas. Pies.	Rupees.		Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Rupees.		Rupees.	Annas. Pies.	Rupees.		Rupees.	Annas.	Pies.	Rupees.	Annas.	Pies.		Serial number
....	....	..	1,038	0	7	....	....	..	....		....	..	1,038	0	7	....				320
....	....	..	0	4	8	....	....	..	....		....	..	0	4	8	....				321
....	....	..	11	2	11	....	....	..	....		....	..	11	2	11	....				322
....	....	..	64	8	5	....	....	..	....		....	..	64	8	5	....				323
....	....	..	81	12	10	....	....	..	....		....	..	81	12	10	....				324
....	....	..	4	1	10	....	....	..	....		....	..	4	1	10	....				325
....	....	..	191	3	2	....	....	..	....		....	..	191	3	2	....				326
....	....	..	1,247	10	10	....	....	..	....		....	..	1,247	10	10	....				327
979 11 11	6,100	..	....			848 7 6	....	..	104	8	6	6,100	..	....			480	10	5	328
5 8 5	500	..	41	8	7	....	....	..	0	4	9	500	..	41	8	4	....			329
....	....	..	22	8	6	....	....	..	....		....	....	..	22	8	6	....			330
26 9 10	1,400	..	98	11	5	....	....	..	0	10	4	1,000	..	98	1	1	....			331
....	....	..	4	5	2	....	....	..	....		....	....	..	4	5	2	....			332
181 10 10	11,100	..	....			4,895 13 1	....	..	93	5	4	11,100	..	....			4,758	5	8	333
....	....	..	76	6	4	....	....	..	1	5	6	....	..	82	3	1	....			334
70 0 0	4,300	..	524	6	7	....	....	..	1	10	7	4,300	..	518	9	0	....			335
1,078 0 0	2,800	6,500	11,871	11	10	....	....	..	42	0	0	2,800	6,500	11,829	6	0	....			336
53 6 0	....	..	200	10	0	....	....	..	7	7	0	....	..	202	7	10	....			337
....	....	..	10	12	4	....	....	..	....		....	....	..	10	12	4	....			338
....	....	..	1	0	3	....	....	..	....		....	....	..	1	0	3	....			339
....	....	..	24	10	0	....	....	..	....		....	....	..	24	10	0	....			340
....	....	..	824	4	4	....	....	..	....		....	....	..	824	4	4	....			341
....	....	..	0	0	10	....	....	..	....		....	....	..	0	2	7	....			342
....	....	..	11	0	10	....	....	..	5	10	3	....	..	11	0	10	....			343
73,959 10 0	1,97,800	..	73,366	4	1	....	....	..	1,961	3	0	1,97,800	..	72,905	0	10	....			344
137 4 10	200	..	140	10	7	....	....	..	45	10	0	200	..	100	4	10	....			345
1,087 5 0	3,400	..	2,573	4	0	....	....	..	8,718	3	7	3,400	..	....			....			346
9,337 5 4	....	..	2,331	0	4	....	....	..	784	0	0	....	..	1,870	10	4	220	10	1	347
....	....	..	....			....	....	..	30	0	0	....	..	..			20	0	0	348
0 0 0	200	..	88	12	0	....	....	..	0	1	0	200	..	88	11	7	....			349
0 0 0	600	..	111	0	3	....	....	..	0	2	7	600	..	111	2	11	....			350
....	....	..	1,040	0	1	....	....	..	....		....	....	..	1,040	0	1	....			351
....	....	..	13	0	0	....	....	..	13	0	0	....	..	....			....			352
....	....	..	61	4	0	....	....	..	61	4	0	....	..	..			....			353
..	....	..	375	10	0	....	....	..	....		....	....	..	476	13	0	....			354
....	....	..	318	0	10	....	....	..	....		....	....	..	318	0	10	....			355
....	....	..	116	12	2	....	....	..	....		....	....	..	116	12	2	....			356
....	....	..	41	0	10	....	....	..	....		....	....	..	41	0	10	....			357
....	....	..	10	1	2	....	....	..	....		....	....	..	10	1	2	....			358
4 14 10	300	..	82	14	5	....	....	..	0	1	11	300	..	38	12	8	....			359
160 0 0	....	..	....			351 4 8	....	..	137	12	4	....	..	....			480	4	0	360
138 0 0	1,000	..	....			68 0 7	....	..	0	13	3	1,000	..	....			57	0	4	361
....	....	..	118	6	3	....	....	..	....		....	....	..	118	6	1	....			362
....	....	..	82	15	4	....	....	..	2	6	0	....	..	20	0	4	....			363
....	....	..	1	0	6	....	....	..	....		....	....	..	1	0	6	....			364
176 6 11	....	..	176	0	11	....	....	..	0	0	0	....	..	176	0	11	....			365
....	....	..	26	11	5	....	....	..	....		....	....	..	88	11	5	....			366
40 8 11	3,200	..	169	4	1	....	....	..	109	8	6	3,200	..	88	12	1	....			367
....	....	..	2	13	0	....	....	..	....		....	....	..	2	12	8	....			368
22 10 8	1,600	..	113	15	11	....	....	..	18	6	7	1,600	..	102	9	4	....			369
1,093 6 0	....	..	....			6,381 13 4	....	..	1,969	1	8	....	..	....			7,440	14	8	370
....	....	..	1	8	6	....	....	..	....		....	....	..	1	8	6	....			371
61 10 6	8,600	..	142	20	1	....	....	..	0	8	7	8,600	..	110	6	6	....			372
....	....	..	121	3	6	....	....	..	....		....	....	..	121	3	4	....			373
238 4 6	10,700	..	....			1,438 4 10	....	..	1,220	8	7	10,100	..	....			....			374
....	....	..	19	11	2	....	....	..	7	8	8	....	..	12	2	8	6,251	10	5	375
176 3 0	....	..	207	10	6	....	....	..	100	7	4	....	..	88	6	8	....			376
....	....	..	74	11	1	....	....	..	74	11	1	....	..	....			....			377
....	....	..	80	0	1	....	....	..	30	0	1	....	..	....			....			378
....	....	..	113	12	8	....	....	..	....		....	....	..	213	10	6	....			379
....	....	..	34	11	11	....	....	..	34	11	11	....	..	....			....			380
....	....	..	10	5	8	....	....	..	....		....	....	..	10	6	8	....			381
24 6 9	2,100	..	68	12	4	....	....	..	66	11	5	2,100	..	....			0	14	11	382
1 8 10	100	..	10	12	0	....	....	..	0	9	7	100	..	10	12	11	....			383
....	....	..	84	8	8	....	....	..	....		....	....	..	84	8	8	....			384
1 8 10	100	..	68	10	8	....	....	..	40	4	6	100	..	92	5	7	....			385
....	....	..	43	11	0	....	....	..	....		....	....	..	43	11	0	....			386
....	....	..	17	10	8	....	....	..	....		....	....	..	17	15	8	....			387
82,864 10 0	2,03,200	6,500	98,579	6	2	13,278 5 5	....	..	8,850	8	1	2,03,100	6,500	92,668	7	1	19,209	14	8	

PRESERVED IN THE TAMILNADU ARCHIVES

Serial number.	ESTATES.	Date of administration.	Date of closing.	Balance on 30th June 1916.						Receipts from 31st Dec.	
				Government Securities.	Bank or other Bonds, &c., not being Government Securities.	Cash.				Government Securities.	Bank or other Bonds, &c., &c.
						To credit.			To debit.		
				Rupees.		Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Rupees.	
398	Wolfe, Miss Ellen	1912 April 2	1913 May 24	-	...	220	14	0	...	...	...
399	Wheeler, Edgar Lansdown D'Esf ..	Do Aug. 21	1913 Oct. 29	...	...	8	15	8	...	...	...
400	White, George Alfred Grahame ..	Do Dec. 6	...	3,000	...	859	9	9	...	...	...
401	Walker, M.	...	...	...	...	...			0 6 9	...	...
402	Warner, Col. William Samantyne ..	1889 April 19	1892 Oct. 31	...	...	...			1 0 13	...	...
403	Walker, L. E.	1892 Sept. 27	1891 Feb. 9	...	...	...			0 14 9	...	...
404	Xavier, Mrs Grace Constantia ..	1902 Nov. 18	1903 May 20	...	...	35	6	6	...	...	...
405	Yorn, John Frederick	Do. April 30	1902 Aug. 29	...	...	92	8	6	...	...	...
406	Young, Major A. J.	1910 Feb 23	1910 Oct. 27	...	...	19	1	0	...	...	...
407	Yelumalai Chetti, T.	1911 Feb 17	...	7,300	...	1,423	1	7	...	1,400	...
408	Yates, E. C. C.	1874 Oct. 13	1913 Jan 24	...	...	35	1	5	...	...	...
409	Zacharpel, Mrs. Emelia ..	1903 Dec. 4)	1904 Mar 12 1905 Aug. 14	...	...	232	7	6	...	...	...
410	Zacharpel, H. W	1906 Jan. 10	...	1,000	...	97	2	6	...	...	...
411	Zacharpel, Mrs. Mary Cavendish ..	1904 Aug. 6	1904 Nov 30	...	...	15	8	6	...	...	...
			Total ..	11,300	..	6,446	6	6	1 16 0	1,400	..

Administrator-General's Office, Madras,
31st December 1916.

1st July to 1916.	Total.				Payments from 1st July to 31st December 1916			Balance on 31st December 1916				Serial number.
Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.		Government Securities.	Bank or other Stock, &c., &c.	Cash	Government Securities.	Bank or other Stock, &c., &c.	Cash		
			To credit.	To debit.						To credit.	To debit.	
Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees.		Rupees Annas Pies.	Rupees. Annas Pies.	
...	...	..	320 14 9	....	...	...	....	....	..	2,0 14 0	....	388
....	....	..	2 16 6	....	...	...	3 8 3	....	..	2 7 3	....	399
19 2 2	3,000	..	341 7 11	....	...	...	16 3 4	3,000	..	315 6 7	....	400
0 3 6	....	..	..	....	...	...	....	....	..	....	....	401
....	....	..	..	1 0 10	...	...	....	....	..	....	1 0 10	402
....	....	..	..	0 12 0	...	...	....	....	..	....	0 12 0	403
....	....	..	33 8 3	..	...	...	33 8 3	....	..	....	....	404
....	....	..	92 9 6	....	...	...	92 9 6	....	..	....	....	405
....	....	..	10 1 6	....	....	....	....	....	..	10 1 6	....	406
6,412 6 7	6,700	..	5,842 10 2	....	4,000	..	6,674 15 6	6,100	..	857 15 6	....	407
....	....	..	29 1 6	..	....	....	32 8 4	....	..	8 14 5	....	408
....	....	..	232 7 6	..	....	....	....	....	..	234 7 6	..	409
28 2 6	1,600	..	176 6 1	....	....	..	0 10 4	1,600	..	177 13 9	....	410
....	.. ..	..	14 6 6	....	....	..	..	..	..	14 6 6	.. ..	411
6,457 15 6	12,300	..	7,934 7 6	1 13 6	4,000	..	6,826 6 11	9,700	..	1,483 14 1	1 13 6	

O. E. ODGERS,
Administrator-General of Madras.

SCHEDULE of all ESTATES whereof the FINAL BALANCES have been paid to the PERSONS entitled to BALANCES and the PERSONS to whom paid, prepared in accordance with

Serial number	NAMES OF ESTATES	Date of administration	Date of payment.	Government Securities.	Other Securities.
1	Ibrahim Mohideen Sahib, T.	....	1919 December 14	.. ..	....
2	Pe-thesrathi, Rev. C.	1916, April 8	December 16	..	.. ..
3	Rathna Pathar	1907, August 17	August 4	....	.. ..
4	Do.	1907 ,, ,,	Do. 4	....	....
5	Do	1907 ,, ,,	Do. 4	....	.. ..
6	Do.	1907 ,, ,,	September 9	....	.. ..
7	Do.	1907 ,, ,,	October 9	....	....
8	Do.	1907 ,, ,,	Do. 17	....	....
9	Richardson, J. F.	1916, May 9	December 16	..	..

Administrator-General's Office, Madras,
31st December 1919.

the same during the period of six months ending 31st December 1916 specifying the amount of such Rule X of the Rules for the Office of the Administrator-General.

Cash.			Parties to whom paid.	Serial number
Rs	A.	P.		
147	10	1	Amount paid Kyrooz Ji and Fatooma Ji being the balance of the estate under the decree in C.S. No. 77 of 1916, dated 31st August 1916	1
9	0	7	Amount paid to Mr. K. Parthasarathi being the balance of the estate as the Administrator to the estate of William Balasundram Krishnaswami deceased as next-of-kin of C. Krishnaswami Pillai deceased under an order of Court, dated 21st September 1916.	2
8	7	2	Amount paid B. Anthoniswami Pathar being the balance of his 1/4th of 1/6th share in the estate	
8	7	2	Amount paid R. Mariamal Pathar being the balance of her 1/4th of 1/6th share in the estate.	3
112	1	10	Amount paid Arokiamal being the balance of her 3rd share in the estate	4
673	8	1	Amount to Arokiamal the 1/4th of 1/6th share of the deceased Mariatharasu in the estate as the holder of certificate of administration to Nur (Margitharasu) estate.	5
454	0	2	Amount paid Annabel Bowyer in full satisfaction of his claim against the share of M. Fyrioo Pathar in the estate.	6
84	6	0	Amount paid E. Dyrium Pathar being the balance of his 1/4th of 1/6th share in the estate.	7
1,261	7	7	Amount remitted to the India Office London, for payment to R. F. Richardson, Esq., as the father and next-of-kin of the deceased being the balance of the estate.	8

O. E. ODGERS,
Administrator-General of Madras.

SCHEDULE of all sums of MONEY, BONDS, and other SECURITIES received and of all payments made the period of six months ending 31st December 1916 prepared in accordance

Serial number.	TRUSTS	Date of administration.	Date of closing	Balance on 30th June 1916						Receipts from 31st Dec.	
				Government Securities.	Bank or other Stock, &c., not being Government Securities.	Cash. To credit.			Cash. To debit.		
										Government Securities	Bank or other Stock, &c., &c.
				Rupees.		Rupees.	Annas	Pies.	Rupees. Annas Pies.	Rupees	
1	Avey, Mrs. E., for deceased's next-of-kin	1873 July 10	....	1,200	....	12 12	9		....	....	....
2	Ansell, James, for deceased's next-of-kin	1881 do 15		38,700	....	443	6	9	....	400	....
3	Allardice Robert George, for Kenneth Ale xander	1883 Nov 30	1902 Aug 26	....	....	61	6	6	....	....	....
4	Allardice Robert George, for David Lindsay Allardice	Do do 3	1906 June 3	....	....	93	6	4	....	....	....
5	Ashton, Henry for George Ashton	1913 Aug 9	....	800	....	29	13	9	....	....	....
6	Avaun Gregory, (— the Church of St John at Rangoon	1856 Feb. 5	....	18,800	....	....			1 3 11	....	....
7	Arathoon, Mrs Rosannah, for the representatives of the late John Arathoon	Do May 12	1905 Feb. 3	....	....	995	7	6	....	....	....
8	Anderson John Rudhard, for Charles Anderson's son	1902 Sept 10	....	200	....	93	16	7	....	....	....
9	Allardice, Alfred Thomas John, for Robert Cranton Allardice	1913 Aug 6	....	800	....	61	1	6	....	....	....
10	Allardice, Alfred Thomas John, for Kenneth Allardice.	Do. do. 3	1902 Sept. 3	....	....	18	9	3	....	....	....
11	Andrew, Mrs Clarissa, for Albert Clarence Andrew for life and after for his four children	Do. do. 2	1911 Mar. 31	....	....	....			3 7 0	....	....
12	Anderson, Paul Frances for Rubin Arnette Anderson	1901 Jan. 6	1913 Mar. 1	....	....	4 12	6		....	....	....
13	Archibald, James Henry, for Grace Constance Archibald	Do. May 4	....	100	....	97	13	7	....	....	....
14	Allin, F., for next-of kin	1899 Apr. 18	....	2,000	....	103	2	10	....	100	....
15	Archard, T. L., for Mr. E. L. Archard	1908 Apr 24	....	....	....	1	11	2	....	....	....
16	Abdul Azeez Sahib for Shaik Hussain	1893 Oct. 26	1916 Oct. 26	....	....	14	13	9	....	....	....
17	Abdul Azeez Sahib for Zuna Bee	Do do 16	....	600	....	101	5	13	....	100	....
18	Abdul Azeez Sahib for Fathima Bee	Do. do 16	....	600	....	101	10	3	....	100	....
19	Appathu Nayakar, S., for Granam pathiam	1897 Aug. 17	1916 May 24	....	....	9	16	9	....	....	....
20	Appathu Nayaker, S., for Valluvaperur.	Do do. 17	Do. do. 24	....	....	9	16	9	....	....	....
21	Andrew, Mrs Clarissa, for E. U. Andrew, A. Andrew and C. W. Andrew	1892 Aug 2	....	3,000	....	97	14	7	....	....	....
22	Appa-swami Iyar, P. B for Ingoova under the will of T. Rajarata Iyar deceased	1912 Nov. 18	....	24,200	....	14	13	7	....	....	....
23	Bowen, Miss Francis for the party or parties beneficially interested	1857 July 14	....	4,400	....	106	14	9	....	100	....
24	Baker, William, for next-of kin ..	Do. Mar 30	....	400	....	40	6	10	....	....	....
25	Bryant, Frederick for next-of-kin	1858 do. 7	....	800	....	40	9	3	....	....	....
26	Bartoli, Carlo Giovanni Felice, Separate Trust Account for Mrs Emma Melbourne Bartoli, the deceased's widow for her and for the deceased's children, for their own absolute use and benefit.	1891 Apr 19	....	22,200	....	188	9	9	....	400	....
27	Boyne, George Edward, for George Herbert Boyne	1893 Mar 4	1893 Oct. 24	....	....	44	14	9	....	....	....
28	Do. for Edward Augustus Boyne	Do. do. 6	1901 Nov. 25	....	....	19	9	3	....	....	....
29	Do for Henry Wilfred Boyne.	Do. do 6	1893 May 1	....	....	7	10	6	....	....	....
30	Brooks, Mrs Maria, for Richard Alfred Brooks	1893 Aug. 6	1907 Aug. 12	....	....	5	13	6	....	....	....
31	Battersby, Mrs. H., for next-of-kin	1899 May 1	....	200	....	43	2	3	....	....	....
			Total ..	1,68,600	....	2,767	10	0	13 14	1,200	....

by the Administrator-General on account of each Trust in his charge and the BALANCES during with Rule X of the Rules for the Office of the Administrator-General.

1st July to 1916	Total.						Payments from 1st July to 31st December 1916			Balance on 31st December 1916.						
Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.				Government Securities.	Bank or other Stock, &c., &c.	Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.				Serial number.
			To credit.		To debit.							To credit.		To debit.		
Rupees. Annas. Pies.	Rupees.		Rupees.	Annas. Pies.	Rupees.	Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees.		Rupees.	Annas. Pies.	Rupees.	Annas. Pies.	
3 3 6	200	..	25 15 10	...	....		....	..	0 1 2	200	..	25 14 8		....		1
613 13 9	50,100	..	1,395 14 6	...	....		....	..	420 12 11	61,100	..	928 1 7		....		2
....	....	..	31 6 6	....	....		....	..	....	....	..	31 6 6		....		3
....	....	..	12 6 4	....	....		....	..	....	....	..	12 6 4		....		4
3 3 6	200	..	32 1 6	....	....		....	..	0 1 6	200	..	32 0 3		....		5
607 15 1	15,500	..	321 6 2	...	....		....	..	324 4 6	19,500	..	....		2 12 3		6
....	....	..	606 7 6	....	....		....	..	....	....	..	606 7 6		....		7
6 8 10	200	..	67 3 6	....	....		....	..	0 6 6	200	..	67 0 1		....		8
9 12 6	500	..	70 14 1	....	....		....	..	0 6 11	500	..	70 10 2		....		9
....	....	..	18 2 6	....	....		....	..	....	....	..	18 0 6		....		10
....	....	..	....		6 7 6		....	..	....	....	..	....		6 1 6		11
....	....	..	6 12 6	....	....		....	..	1 6 6	....	..	6 6 6		....		12
1 5 10	100	..	99 7 5	....	....		....	..	0 0 7	100	..	99 6 10		....		13
65 8 4	2,500	..	160 8 6	....	....		....	..	101 5 11	2,500	..	59 0 3		....		14
....	....	..	1 11 2	....	....		....	..	....	....	..	1 11 2		....		15
....	....	..	24 10 6	....	....		....	..	6 2 6	....	..	6 1 6		....		16
18 2 11	700	..	140 6 6	...	....		....	..	100 7 6	700	..	20 1 2		....		17
18 2 11	100	..	140 12 11	....	....		....	..	100 7 7	700	..	20 6 4		....		18
....	....	..	0 16 6	....	....		....	..	....	....	..	0 16 6		....		19
....	....	..	6 16 0	....	....		....	..	....	....	..	6 15 0		....		20
81 16 6	6,000	..	179 13 4	....	....		....	..	161 6 6	6,000	..	18 13 1		....		21
598 1 0	24,200	..	409 14 7	..	....		....	..	6 14 5	24,200	..	367 9 2		....		22
81 4 4	6,500	..	240 2 9	....	....		....	..	162 0 5	4,100	..	146 2 4		....		23
9 13 6	600	..	10 14 4	....	....		....	..	0 2 16	600	..	10 10 6		....		24
8 13 6	600	..	56 7 9	....	....		....	..	1 6 10	600	..	50 4 6		....		25
493 13 7	28,200	..	547 13 7	....	....		....	..	415 4 6	28,200	..	532 6 11		....		26
....	....	..	44 14 0	....	....		....	..	....	....	..	43 14 0		....		27
....	....	..	15 9 3	....	....		....	..	....	....	..	15 9 3		....		28
....	....	..	7 16 6	....	....		....	..	....	....	..	7 16 6		....		29
....	....	..	6 11 5	....	....		....	..	....	....	..	6 11 5		....		30
4 14 6	300	..	45 1 4	....	....		....	..	0 6 10	300	..	47 16 8		....		31
2,306 2 2	1,38,500	..	5,181 6 6		6 7 6		...	..	1,763 3 10	1,39,600	.	3,410 13 6		18 4 0		

Serial number.	TRUSTS.	Date of administration.	Date of closing.	Balance on 30th June 1916.						Receipts from 1st Dec	
				Government Securities	Bank or other Stock, &c., not being Government Securities	Cash				Government Securities	Bank or other Stock, &c., &c.
						To credit.			To debit		
				Rupees		Rupees	Annas.	Pies.	Rupees. Annas. Pies.	Rupees.	
32	Barefoot Miss Matilda, for James Cornelius Barefoot.	1901 July 20	....	100	....	41	1	9	....	....	..
33	Burke, J. F. for next-of-kin ..	1903 do. 22	...	2,040	.. ..	104	0	0	....	100	..
34	Brooks, Thomas Benjamin, for deceased's next-of-kin	1904 Feb 8	1906 July 30	—	.. ..	17	12	3	....	....	..
35	Beckett, John Alexander, for next-of-kin	1898 Sept 16	..	100	....	101	13	10	....	100	..
36	Barefoot, James, for legal representatives of C. A. Barefoot.	1911 Dec. 16	....	700	....	19	2	1	....	....	..
37	Boys, C. W., for Mary Boys	1905 July 14	1909 Feb. 4	....	....	1	15	3	....	....	..
38	Do. for Madge Isabella Boys	Do. do 14	1912 May. 4	....	....	6	10	0	....	....	..
39	Bazely, W. E., for N. E Bazely	1906 Sept. 10	....	....	....	25	0	0	....	....	..
40	Do. for D. R Bazely	do do 10	1912 Jan. 7	....	....	1	11	3	....	....	..
41	Campbell, assistant Surgeon Ingold Legacy account of Joseph, deceased's estate.	1896 Dec. 1	.. ..	200	....	51	6	1	....	....	..
42	Conroy, Pensioned Sergeant P., for deceased's next-of-kin.	1876 Apr. 17	....	....	....	64	6	7	....	....	..
43	Cowen, William Horatio, for Edward Walter Cowen	30 do 27	1902 Jan. 22	3,800	....	30	13	0	....	....	..
44	Carroll, James for deceased's next-of-kin.	Do. Apl 17	....	7,200	....	20	1	5	....	....	..
45	Carrigg, Robert, for deceased's widow and her only child Lucy	1853 Nov 23	....	100	....	63	14	9	..	....	..
46	Carter, Mrs Elizabeth Ignorant-of-kin	1880 Mar 16	....	200	....	101	6	9	....	100	..
47	Cole, William Alexander, for Kathleen Mary Cole	1892 Apr. 29	1893 Nov. 23	....	....	16	6	6	....	....	..
48	Do. for Bertram Charles Cole	Do. do 28	1903 Aug 8	....	....	16	1	6	....	....	..
49	Do. for David Cornell Cole.	Do. do. 29	1905 Oct. 9	....	....	11	5	4	....	....	..
50	Cavanagh, James, for next-of-kin	1874 Sept 9		3,400	....	108	7	8	....	100	..
51	Crowther, Mrs Martha, for deceased's next-of kin	1896 Dec. 7	1898 May 27		..	12	3	0	....	....	..
52	Collins, William James, Legacy account for Perseval Collins.	1897 Apr. 6	1900 Mar, 9	....	....	87	3	6	....	....	..
53	Collins, William James, Legacy account for William Collins	Do. do. 8	Do. Dec. 2	....	....	16	6	6	....	....	..
54	Clark, Sergeant-Major Joseph, for the deceased's children.	1896 Jan. 30	1898 Sept. 13	700	....	109	5	8	....	100	..
55	Cripps, Francis, Legacy account for Robert Thaxted Cripps.	Do. do. 17	....	....	....	....			223 2 10	....	..
56	Cripps, Francis, Trust Account for four children.	Do do. 17	....	500	65,000	6,101	6	2	....	.. ..	..
57	Cripps, Francis, Residue Account for Robert Thaxted Cripps	Do. do 17	—	1,84,100	38,000	....			476 9 9	....	..
58	Chenget Ezra, H., for Legal Representatives	1897 Aug. 11	.. ..	400	..	87	9	11	....	....	..
59	Crosse, George, for the deceased's five children.	1893 Oct. 25	1909 June 14	....	.. ..	8	12	3	....	....	..
60	Cripps, Mrs Sophia Alice, for Robert Thaxted Cripps.	1900 Jan. 26	Do. Sept. 21	....	....	1	7	7	....	....	..
61	Crosse, G., for Edmund K. Crosse ..	1899 Oct. 25	1916 Jan. 20	....	.. ..	4	13	0	....	....	..
62	Do for L. K Crosse ..	Do do. 25	1916 Jan. 18	..	....	3	5	7	....	.. ..	..
63	Cook, Mrs L., for W. A. A. V Cook,	1898 Oct 22	1912 Aug. 16	....	.. ..	0	7	7	....	....	..
64	Coghlan, H. for sons and daughters	1912 Mar. 1	..	....	(a)	198	0	3	....	.. ..	..
65	Do for C. J. H Coghlan and H. G Coghlan	Do do. 1	.. ..	400	....	105	6	7	....	100	..
66	Clear, Mrs M. J., for the next-of-kin of Mrs E. L. Sanctuaries.	Do do. 27	.. ..	200	....	31	14	3	....	....	..
67	D'Cruzelas, Mrs Louisa Legacy, account of Anne LaFontaine and her children.	1872 Jan. 27	1910 Sept 28	....	.. ..	4	6	7	....	....	..
68	De St. Pierre, Monsieur Victor, for the deceased's next-of-kin.	1873 Sept 30	....	500	....	102	0	4	....	200	..
69	Dawe, Angus Robert, for James Hutton.	1894 Mar. 27	....	200	....	84	13	9	.. ..	—	—
70	Dawe, Angus Robert, for John Swill Hutton	Do. do. 27	....	200	....	84	12	9	....	.. ..	..
71	Davis, Angus Robert, for Mary Hutton	Do. do. 27	....	200	....	84	16	3	....	....	..
72	Deschamps, Bernard Valmont, for Mrs. James Maria Pahse Deschamps	1893 May 4	....	400	....	54	13	4	....	....	..
73	Duckworth, Mrs Isabella, for Abraham Duckworth's son	1895 Apr. 1	....	150	....	66	8	1	....	....	..
74	D'Costa, C. J., for Manickarina ..	1897 Oct. 20	....	100	....	81	13	7	....	....	..
			Total ..	1,78,700	(b)	8,703	9	9	899 11 10	700	..

(a) 4,369-2-6.

(b) 1,62 300-2-6.

1st July to 1916.	Total.				Payments from 1st July to 31st December 1918			Balance on 31st December 1918.				Serial number
Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.		Government Securities.	Bank or other Stock, &c., &c.	Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.		
			To credit.	To debit.						To credit.	To debit.	
Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	Rupees		Rupees Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees Annas. Pies.	
1 8 10	100	..	62 11 8	.	....	..	0 0 7	100	..	62 10 11	....	32
42 2 0	2,100	..	148 10 8	....	....	..	101 0 10	2,100	..	47 0 7	....	33
....	....	..	17 15 2	....	....	..	....	....	..	17 15 2	....	34
1 10 10	200	..	105 8 8	....	....	..	91 0 8	200	..	11 10 0	....	35
11 7 8	700	..	98 8 6	....	....	..	5 4 10	700	..	89 4 8	....	36
....	....	..	1 14 8	....	....	..	....	....	..	1 14 8	....	37
....	....	..	8 13 6	....	....	..	....	....	..	8 13 6	....	38
....	....	..	25 0 8	....	....	..	....	....	..	25 0 8	....	39
....	....	..	1 11 6	....	....	..	0 0 9	....	..	1 11 6	....	40
3 4 8	200	..	25 6 8	....	....	..	0 1 8	200	..	28 7 6	....	41
....	....	..	66 4 7	....	....	..	....	....	..	66 4 7	....	42
62 6 4	2,800	..	82 5 8	..	....	..	1 13 11	2,800	..	81 8 1	....	43
117 8 6	7,200	..	197 10 6	....	....	..	4 13 1	7,200	..	192 14 6	....	44
1 8 10	100	..	68 8 4	....	....	..	0 0 7	100	..	66 8 9	....	45
12 10 2	800	..	115 2 8	....	....	..	100 4 11	800	..	14 13 7	....	46
....	....	..	13 0 0	....	....	..	....	....	..	13 0 0	....	47
....	....	..	10 1 6	....	....	..	....	....	..	10 1 6	....	48
....	....	..	11 5 4	....	....	..	....	....	..	11 5 4	....	49
62 7 8	3,600	..	171 6 6	....	....	..	101 13 8	3,600	..	69 12 8	....	50
....	....	..	12 0 0	....	....	..	....	....	..	12 0 0	....	51
....	....	..	47 0 0	....	....	..	....	....	..	47 0 0	....	52
....	....	..	16 0 0	....	....	..	....	....	..	16 0 0	....	53
303 10 11	800	..	498 8 7	....	800	..	421 4 10	800	..	79 6 8	....	54
....	....	..	....	923 2 10	....	..	....	....	..	....	223 8 10	55
2,288 11 8	600	35,000	8,335 1 11	....	....	..	2,288 10 9	600	35,000	1,010 7 2	....	56
3,232 1 6	1,64,100	35,000	8755 8 6	....	....	..	3,088 11 3	1,64,100	37,500	....	346 4 1	57
8 7 8	400	..	94 1 6	....	....	..	0 2 5	400	..	93 15 8	....	58
....	....	..	8 13 8	....	....	..	....	....	..	8 13 8	....	59
....	....	..	1 7 7	....	....	..	....	....	..	1 7 7	....	60
....	....	..	1 13 6	....	....	..	2 6 1	....	..	2 8 11	....	61
....	....	..	8 8 2	....	....	..	....	....	..	8 8 7	....	62
....	....	..	6 7 7	....	....	..	....	....	..	6 7 7	....	63
....	....	(a)	805 3 8	....	....	..	328 8 8	....	(a)	318 7 7	....	64
10 12 6	600	..	187 13 7	....	....	..	100 8 2	600	..	87 5 4	....	65
1 8 10	100	..	23 8 1	....	....	..	0 0 7	100	..	23 7 8	....	66
....	....	..	4 0 2	....	....	..	....	....	..	4 0 7	....	67
17 8 8	600	..	119 8 6	....	....	..	100 8 10	600	..	19 2 2	....	68
8 6 8	300	..	88 0 10	....	....	..	0 1 2	300	..	87 15 8	....	69
8 6 8	300	..	86 0 8	....	....	..	0 1 2	300	..	87 15 3	....	70
8 6 8	300	..	88 0 10	....	....	..	0 1 2	300	..	87 15 6	....	71
8 6 10	400	..	80 7 2	....	....	..	0 0 7	400	..	84 13 7	....	72
3 8 10	100	..	88 7 11	....	....	..	0 0 7	100	..	48 2 4	....	73
1 8 10	100	..	87 8 8	....	....	..	0 0 7	100	..	50 8 10	....	74
2,239 0 4	1,76,400	(b)	12,471 8 1	223 2 10	800	..	3,300 10 4	1,73,900	(c)	9,014 10 10	587 6 11	

(a) 4,308-2-8. (b) 1,04,808-4-8. (c) 4,788-2-8. (d) 1,08,308-2-8.

Serial number	TRUSTS.	Date of administration.	Date of closing	Balance on 30th June 1919.					Receipts from 31st Dec.	
				Government Securities.	Bank or other Stock, &c., not being Government Securities	Cash			Government Securities.	Bank or other Stock, &c., &c.
						To credit		To debit		
				Rupees.		Rupees Annas Pies		Rupees. Annas. Pies	Rupees.	
73	Dashwood, Mrs. Lucretia, for Frank Dashwood	1877, Oct. 9	....	300	..	100 13 0		.....	100	..
76	Dale, James Joseph, for Mrs. Ivor James	1901, Apr. 3	....	62,800	3,250	275 2 6		....	....	..
77	Dale, James Joseph, Estates account	Do. do. 3	....	1,200	1,500	18 6 1		....	....	..
78	D'Rozario, J. J., for Mrs. G. Laporte	1903 July 23	....	2,100	....	5 8 3		....	....	..
79	D'Rozario, J. J., for Mrs. T. Pacheco	Do. do. 23	....	2,100	....	5 7 9		....	....	..
80	D'Rozario, J. J., for Mrs. T. Richmond	Do. do. 25	....	2,100	....	7 4 7		....	....	..
81	D'Rozario, J. J., for Mrs. G. W. Thiel	Do. do. 28	....	2,100	....	6 7 9		....	....	..
82	Desthampe, Bernard Valmont, for Germaine Lucie Desthampes	1893, May 4	1910, May 30	....	....	2 .8 6		....	....	..
83	Durett, Nicholas, for N. Durett ..	1901, Feb 19	.. ..	100	....	66 2 10		....	....	..
84	Durett, Nicholas, for A. Durett ..	Do. do 19	....	100	..	66 10 3		....	....	..
85	Doyle, J. E., for Mr. V. Doyle ..	1905, Nov. 6	....	1,000	....	....		336 2 11	....	..
86	Doyle, J. E., for Leslie Doyle ..	Do. do. 8	..	1,000	....	....		668 3 1	....	..
87	Doyle, J. E., for Eric Doyle ..	Do. do. 9	....	1,000	....	....		685 0 6	....	..
88	Doyle, J. E., for C. Doyle	Do. do. 9	....	1,300	....	....		7 12 3	....	..
89	D'Souza, Mrs. H., for C. C. D'Souza.	1912 Nov. 1	1915, Sept. 8	....	....	4 10 0		....	....	..
90	D'Lemos, R. M. F., for Mrs. D. J. D'Lemos.	1910, April 1	....	300	.. ..	81 12 11		....	....	..
91	D'Lemos, R. M. F., for E. F. A. D'Lemos.	Do. do. 1	....	700	....	4 10 3		....	....	..
92	Edwards, William, for the deceased's next-of-kin.	1899, Oct. 1	....	1,100	....	60 5 7		....	....	..
93	Eason, Mrs. Margaret James, for Lydia Hana Wyndham-nee Eason.	1892, May 8	....	2,200	....	74 12 7		....	....	..
94	Edwards, Alfred Alexander Edward, for John Hamilton C. Edwards.	1900, Sept. 11	1909, Feb. 8	....	....	1 8 1		....	....	..
95	Edwards, Alfred Alexander Edward, for Ada Evelyn Edwards	Do. do. 11	1910 do. 17	....	....	1 11 8		....	....	..
96	Edwards, Alfred Alexander Edward, for George C. Edwards	Do. do. 11	Do. Dec. 16	....	....	1 8 4		....	....	..
97	Egan, John, for C. H. Egan ..	1906, Aug. 4	....	600	....	81 12 8		....	....	..
98	Do for E. C. Egan ..	Do. do. 4	....	200	....	81 14 11		....	....	..
99	Do for F. J. Egan ..	Do. do. 4	....	300	....	25 8 0		....	....	..
100	Everard, M. J. B., for E. C. Everard.	1886, Nov. 9	....	....	....	0 5 8		....	....	..
101	FitzGerald, L. M., for M. F. FitzGerald	....	....	100	....	80 7 2		....	....	..
102	Do for Miss Lucy FitzGerald.	....	....	100	....	92 1 1		....	....	..
103	Fox, Henry, Legacy Account for Mrs. Georgiana Kenny Fox	1881, Feb. 21	.. ..	1,700	....	74 7 8		....	....	..
104	Freer, Josiah Samuel, for Miss Irene May Freer	1904, Jan. 18	....	700	....	82 15 1		....	....	..
105	Ford, James, for Henry James Joseph Ford	1895, Oct. 18	....	3,500	....	80 12 2		....	....	..
106	Freeman, Mrs. Euphemia for Mrs. M. E. Sweeny and subsequently in trust for her children	1891, Dec. 11	1910, Apr. 20	.. ..	....	6 13 11		....	....	..
107	Falvey, Patrick, for next-of-kin ..	1893, Apr. 25	..	100	....	88 4 5		....	....	..
108	Fiddian, James Paul, for Miss Hilda Grace Fiddian	1898 July 17	1900, Nov 20	....	....	13 8 6		....	....	..
109	Fiddian, James Paul, for James Victor Fiddian	Do. do. 17	1901, Feb. 9	....	....	1 8 2		....	....	..
110	Fiddian, James Paul, for Guy Vesey Fiddian	Do. do. 17	Do. do. 2	....	....	4 1 9		....	....	..
111	Fiddian, James Paul, for Eric Alfred Fiddian	Do. do. 17	....	....	....	2 8 6		....	....	..
112	French, Miss Mariam Bara, Trust Account under the provisions of the deceased's Will	1897, Feb. 22	....	70,200	....	1,925 14 1		....	....	..
113	Foaberry, Richard, for Miss Elizabeth M. Foaberry	1901, Aug. 13	1903, Dec. 2	....	....	1 8 3		....	....	..
114	Fawkes, James, for Barbara Fawkes	1902, Oct. 14	1916, May 15	200	....	59 4 3		....	....	..
115	Do. for Oscar Fawkes ..	Do. do. 14	....	200	....	59 10 3		....	....	..
			Total ..	2,48,800	7,750	8,518 3 3		1,684 1 3	100	..

1st July to 1918.	Total.					Payments from 1st July to 31st December 1918			Balances on 31st December 1918					
Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.			Government Securities.	Bank or other Stock, &c., &c.	Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.			Serial number.
			To credit.		To debit.						To credit.		To debit.	
Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.		Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.		Rupees. Annas. Pies.	
14 8 0	400	..	115 2 0		...	...	..	100 0 0	400	..	14 12 0		....	18
3,745 10 0	1,62,800	6,800	4,924 12 0		....	....	..	3,723 3 2	1,62,800	6,800	248 0 4		...	76
106 10 2	1,200	1,200	128 9 4		...	...	..	8 14 2	1,200	1,200	121 4 2		....	77
31 8 0	2,100	..	40 13 11		...	...	..	31 4 10	2,100		9 8 1		...	78
31 8 0	2,100	..	40 12 10		....	....	..	34 4 10	2,100	..	6 8 0		...	79
34 8 0	2,100	..	41 10 3		....	....	..	34 4 10	2,100	..	7 5 5		....	80
34 8 0	2,100	..	39 12 0		...	...	..	34 4 10	2,100	..	8 7 10		...	81
....	...	..	9 4 0		...	....	..	...	....	..	9 4 0		....	82
1 0 10	100	..	60 3 0		...	...	..	0 0 7	100	..	60 3 1		....	83
1 0 10	100	..	60 4 1		...	...	..	0 0 7	100	..	60 4 1		....	84
18 0 0	1,000	..	...	670 10 0		....	..	42 0 11	1,000	..	...		622 1 1	85
18 6 0	1,000	..	...	678 13 5		....	..	42 0 10	1,000	..	....		621 4 6	86
18 6 0	1,000	..	...	668 11 0		...	..	1 6 3	1,000	..	...		670 1 0	87
21 0 5	1,200	..	19 11 0	...		...	..	62 7 1	1,200	..	....		98 11 7	88
....	..	..	4 10 0	...		....	..	0 6 0	...	..	2 5 10		....	89
0 14 10	200	..	98 11 0	....		....	..	27 5 0	200	..	69 0 1		....	90
0 2 10	100	..	0 0 1	....		...	..	0 10 4	100	..	7 5 0		....	91
17 12 0	1,100	..	78 1 10	...		...	..	0 0 11	1,100	..	77 10 11		....	92
38 10 4	2,200	..	110 11 11	...		....	..	0 14 2	2,200	..	109 10 0		....	93
....	....	..	1 0 1	...		....	..	...	....	..	1 0 1		....	94
....	....	..	1 11 0	...		...	..	...	....	..	1 11 0		....	95
....	....	..	1 0 4	...		...	..	...	....	..	1 0 4		....	96
4 13 0	100	..	98 11 5	...		...	..	0 0 4	100	..	64 0 1		....	97
4 13 0	100	..	64 12 7	...		...	..	0 1 10	100	..	98 10 0		....	98
4 12 0	100	..	30 7 0	...		..	..	0 1 11	100	..	68 6 0		....	99
....	....	..	0 0 0	....		....	..	....	....	..	0 0 0		....	100
1 10 10	100	..	92 2 0	...		....	..	0 0 0	100	..	92 1 4		....	101
1 0 10	100	..	68 10 11	...		...	..	0 0 7	100	..	93 14 4		....	102
87 10 11	1,700	..	102 0 7	...		...	..	1 11 4	1,700	..	100 10 3		....	103
12 4 0	700	..	98 3 7	...		...	..	83 13 9	700	..	81 4 10		...	104
87 6 21	2,500	..	167 0 1	...		...	..	1 0 10	2,500	..	168 11 3		....	105
....	....	..	0 13 11	....		....	..	....	....	..	0 13 11		....	106
1 10 10	100	..	99 16 3	....		...	..	0 0 0	100	..	99 14 7		....	107
....	....	..	19 0 0	....		....	..	....	....	..	19 0 0		....	108
....	....	..	1 0 2	....		....	..	....	....	..	1 0 2		....	109
....	....	..	4 1 0	....		....	..	....	....	..	4 1 0		....	110
....	....	..	2 0 0	....		....	..	....	....	..	2 0 0		....	111
3,150 7 1	70,300	..	3,028 5 2	....		....	..	808 14 12	70,300	..	2,207 0 3		....	112
....	....	..	1 0 1	....		....	..	....	....	..	1 0 1		....	113
....	200	..	56 0 0	....		200	..	44 0 11	..	..	0 0 0		....	114
0 0 10	200	..	63 10 0	....		....	..	0 0 11	200	..	60 11 3		....	115
8,417 0 1	2,49,900	7,750	8,907 4 7	1,827 3 5		203	..	8,047 3 0	2,48,700	7,750	8,896 0 0		1,901 3 0	

Serial number.	TRUSTS.	Date of administration	Date of closing	Balance on 30th June 1916					Receipts from 31st Dec.	
				Government Securities.	Bank or other Stock, &c., not being Government Securities	Cash.			Government Securities.	Bank or other Stock, &c.
						To credit.	To debit.			
				Rupees.		Rupees Annas Pies.	Rupees. Annas Pies.		Rupees.	
116	Evans, J. W., for Mr. A. Evans ..	1836, Oct. 31	1914, Jan. 7	....	....	1 0 6	....		....	..
117	Do. for Miss B. Evans ..	Do. do. 31	1911, May 5	....	....	5 4 6	....		....	..
118	Gonsalves, M. J., for E. J. Gonsalves	1908, Apr. 28	..	1,700	....	....	503 6 6		....	..
119	Do. for I. B. Gonsalves.	Do. do. 24	..	1,700	....	....	503 2 6		....	..
120	Do. for P. M. E. Gonsalves.	Do. do. 24	..	1,700	....	....	497 15 6		....	..
121	Do. for I. L. Gonsalves.	Do. do. 28	..	1,700	....	....	498 1 10		....	..
122	Greenhill, John Jacob, for deceased's next-of-kin.	1878, Jan. 27	..	1,800	....	88 9 10	....		....	..
123	Garrett, William, for Anny Constance Wilkins.	1899, Nov. 10	1911, Dec. 14	....	....	61 11 2	....		....	..
124	Do. for George Frederick Wilkins.	Do. do. 10	1909 do. 9	....	....	31 11 1	....		....	..
125	Do. for Margaret Vivian Garrett Wilkins	Do. do. 10	1901, Nov. 13	....	....	47 7 8	....		....	..
126	Do. for Florence May Wilkins	Do. do. 10	1910, Jan. 20	....	....	51 10 8	....		....	..
127	Gray, Charles, for Hester Alice Gray nee Adams.	1901, Aug. 26	....	20,700	....	....	6 4 1		....	..
128	Do. for Mary Harriet Annie Wilson	Do. do. 26	....	20,000	....	21 11 8	....		....	..
129	Gardner, David Allen, for Paul Warren Gardner.	1892, do. 2	....	200	....	196 2 2	....		109	..
130	Gage, William Josiah for Mrs. Hogg.	1890, Nov. 21	1910, May 13	....	....	61 10 8	....		....	..
131	Gage, William Josiah, for Mrs. Edwin Gage's two youngest children.	Do. do. 21	1908, April 13	....	....	27 2 8	....		....	..
132	Goggan, Mrs. Rose Helen, for L. J. Goggan and E. Norris.	1892, do. 21	....	....	....	11 6 6	....		....	..
133	Gawthorne, Mrs. A., for W. Brooks.	1904 Aug. 4	....	800	....	13 8 5	....		....	..
134	Do. for Gladys Brooks	Do. do. 4	1916, Jan. 17	....	....	2 12 3	....		....	..
135	Do. for Ella Brooks	Do. Do. 4	Do. May 26	....	....	2 12 3	....		....	..
136	Gardam, E. C. L., for Miss O. B. Gardam.	1906, Dec. 21	....	2,400	....	....	289 13 3		....	..
137	Do. for Miss M. E. Gardam.	Do. do. 21	1911, Feb. 7	....	....	1 0 0	....		....	..
138	Gnanamuthiam, M., for minor son Gnanaprakasam Pillai.	1913, Nov. 14	....	400	....	....	8 12 11		....	..
139	Hamilton, J., for C. A. Hamilton ..	1897, Nov. 3	....	200	....	21 1 2	....		....	..
140	Do. for I. M. Hamilton	Do. do. 3	....	200	....	21 14 4	....		....	..
141	Harrison, Joseph, for deceased's next-of-kin.	1893, Jan. 3	....	350	....	36 13 15	....		....	..
142	Holland William for William Holland	1826, Aug. 9	....	....	....	12 7 4	....		....	..
143	Hughes, Arthur Alfred, for deceased's sister and two brothers.	....	....	1,400	....	47 13 8	....		....	..
144	Hargreaves, James, for Lena Holmes.	1889, Sep. 18	1896, Sep. 18	....	....	27 1 8	....		....	..
145	Hereford, Miss Olivia Virginia Jemima, for Ivan William Hereford.	1893, Jan. 4	..	600	....	88 9 8	....		....	..
146	Hawker, James Dingley, for George Dingley Hawker.	1898, Nov. 2	....	100	....	13 6 6	....		....	..
147	Hill, Charles, Separate Account under the provisions of the deceased's will	1899, Aug. 1	....	36,800	....	....	312 1 11		....	..
148	Hill, Mrs. Esther Annie for children	1901, Sep. 28	....	100	....	75 2 7	....		....	..
149	Hinde, A. B., for next-of-kin ..	1892 Nov. 8	....	200	....	13 6 11	....		....	..
150	Hamilton, Samuel, for Mrs. M. E. Hamilton and the other beneficiaries under the deceased's will	1913, Feb. 10	....	14,700	....	4 4 1	....		....	..
151	Hopkins, E. B. S., for Miss I. G. J. Hopkins.	1905, Jan. 13	....	800	....	31 5 4	....		....	..
152	Hopkins, E. B. S., for Alfred Bradshaw Symonton Hopkins.	Do. do. 13	....	800	....	31 5 8	....		....	..
153	Holmes, Joseph, for V. St. John Braiate.	1877, Apr. 8	1914, Dec. 16	....	....	1 8 8	....		....	..
154	Heale, F. E., for Ellen Heale ..	1916 Nov. 10	1914, May 7	....	....	0 5 7	....		....	..
155	Heale, F. E., for Gertrude Heale ..	Do. do. 10	Do. do. 7	....	....	0 2 5	....		....	..
156	Herndon, John, for five children ..	1872, Sep. 12	1916, no. 8	....	..	..	....		....	..
157	Do. for William Howsett, E. Herndon and J. Herndon.	Do. do. 12	1914, do. 22	100	....	13 8 8	1 1 1		....	..
			Total ..	1,12,800	....	1,134 8 2	1,318 4 8		109	..

| 1st July to 31st December 1916. | | |

Serial number.	TRUSTS.	Date of Administration.	Date of closing.	Balance on 30th June 1918.						Receipts from 1st Dec.	
				Government Securities.	Bank or other Stock, &c., not being Government Securities	Cash.				Government Securities.	Bank or other Stock, &c., &c.
						To credit.			To debit.		
				Rupees.		Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Rupees.	
148	Ignatius, D. J., for E. B. Ignatius	....	....	3,000	....	....			755 8 0	....	..
149	Do. for A. C. Ignatius	....	....	2,500	....	....			827 10 3	....	..
150	Jefferies, Store Sergeant James Frederick, for Frederick W. Jefferies.	1890 Aug. 16	1902 Sep. 23	....	....	14 10	1		....	....	..
151	Jefferies, Store Sergeant James Frederick for Edith Maria Jefferies.	Do. do. 16	1911 June 29	..	....	6	8	11	....	....	..
152	James, Mrs. Hester, for Hester Mabel James.	1893 Apr. 3	Do. April 21	....	....	1	8	6	....	....	..
153	Jamieson, Andrew, for Caroline Jane Jamieson.	1895 Sep. 6	1906 May 11	....	....	13	1	0	....	....	..
154	Joyce, Mrs. Clara, for the legal representatives of the late George Alfred Murray.	1897 Jan. 9	1904 Jan. 13	....	....	11	15	3	....	..	..
155	Joseph, P., for Thomas	1906 Nov. 19	....	400	....	65	6	4	....	....	..
156	Do. for Paripoornammal ..	Do do. 19	1914 Feb. 21	....	....	0	8	0	....	....	..
157	Do. for Theophilus ..	Do do. 19	....	600	....	68	7	0	..	..	..
158	Kuppusami Mudali, Gudiyatham, legacy account of Pangammal.	1874 do 13	1903 June 13	....	....	14	1	8	....	....	..
159	Kemp, Mrs. Jane, for Mrs. Margaret Louisa Boffin and Mrs. Elizabeth Poole.	1901 Oct. 6	....	....	....	....			15 11 0	....	..
160	Kenneman, Mrs. Elizabeth Ann, for Mary Elizabeth Kenneman.	1902 Mar 25	1908 Oct. 1	....	....	64	4	3	....	....	..
161	Kernan, John George, for Miss Lilian Alice Mary Kernan.	1904 Aug 4	1911 Apl. 28	....	....	13	11	9	....	....	..
162	Kernan, John George, for Abdul Hamid James Sait's creditors.	Do do. 4	.. ..	200	....	60	5	7	....	....	..
163	Krishnammal, T., alias Chinnammal, for T. Ramasamudra Nayudu.	1899 Mar. 19	....	500	....	83	8	3	....	....	..
164	Leslie, Henry Haworth, for Martha Leslie's children.	Do Sep. 18	.. ..	100	....	90	8	2	....	....	..
165	Lane, Mrs. Mary Jane, for Matilda Lane.	1890 Feb. 3	....	4,800	....	122	13	10	....	100	..
166	Lander, Thomas, for Joseph Lander.	Do. do. 1	1902 Oct. 14	....	....	24	9	9	....	....	..
167	Leverit, Edward Morgan, for two children.	1901 Nov. 16	1915 Apl. 27	....	....	9	15	9	....	....	..
168	Lewis, Mrs. Ada Maria, for Miss Ada Catherine Lewis.	Do. do. 10	....	803	....	61	8	10	....	.. ..	..
169	Lewers, William Hubert, for Trust under the deceased's Will	1903 July 21	....	1,600	....	43	9	1	....	....	..
170	Loganatha Mudaliyar, Vellore, for Sri Venugopalaswami family duty.	1904 Nov. 4	....	4,000	....	104	14	9	....	....	..
171	Loganatha Mudaliyar, Vellore, for legal representatives of Bhaggammal	Do do 8	1918 Nov 23	10,800	..	288	6	6	.. ..	200	..
172	Loganatha Mudaliyar, Vellore, for Kangayanki Ammal, subject to the terms of the Will	Do. do. 4	....	....	....	0	3	2	.. ..	....	..
173	Loganatha Mudaliyar, Vellore, for Kuppamma Ammal, subject to the terms of the Will	Do. do. 8	....	.. ..	....	32	2	10	..	....	..
174	Loganatha Mudaliyar, Vellore, for Gajendra Ammal, subject to the terms of the Will	Do. do. 4	....	....	....	0	6	9	....	....	..
175	Loganatha Mudaliyar, Vellore, for V. L. Rakhakrishna Mudaliyar.	Do. do. 6	....	....	....	1	15	0	.. ..	....	..
176	Loganatha Mudaliyar, Vellore, for V. L. Dhanarasu Mudaliyar	Do. do. 6	....	....	....	....			0 3 6	....	..
177	Loganatha Mudaliyar, Vellore, for V. L. Venugopal Mudaliyar	Do. do. 6	....	....	....	....			12 8 7	....	..
178	Lazarus for E. E. H. Lazarus	1906 Mar. 1	....	2,800	....	26	9	2	....	....	..
179	Lee Brandish for Patrick Henry Kennet Lee	1912 Feb. 9	....	1,000	5,000	....			127 15 7	..	..
180	Do. Residue Account ..	Do. do. 6	....	20,300	....	76	10	6	....	....	..
181	Lazarus Andrew for E. E. H. Lazarus Income Account	1906 Mar 1	....	....	....	....			0 3 6	....	..
182	Metcalfe, Robert, for deceased's next of kin.	1875 Mar. 5	.. ..	14,000	....	264	13	4	....	200	..
183	MacMahon, Penelope Charles Robert, for deceased's next-of-kin	1840 June 28	....	400	....	7	8	10	....	....	..
			Total	88,100	5,000	1,501	19	9	1,530 12 10	600	..

1st July to 1916.	Total.				Payments from 1st July to 31st December 1916.			Balance on 31st December 1916.				
Cash.	Government Securities	Bank or other Stock, &c., &c.	Cash.		Government Securities.	Bank or other Stock, &c., &c.	Cash.	Government Securities	Bank or other Stock, &c., &c.	Cash.		Serial number.
			To credit.	To debit.						To credit.	To debit.	
Rupees Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	Rupees		Rupees Annas. Pies.	Rupees		Rupees Annas. Pies.	Rupees Annas. Pies.	
47 7 4	5,000	..	....	768 1 8	....	..	88 7 11	2,000	..	....	803 9 1	158
41 7 4	2,000	..	....	840 2 11	....	..	96 7 11	2,000	..	....	878 10 10	159
....	....	..	14 13 1	....	....	..	....	....	..	14 13 1	....	160
....	....	..	2 8 11	....	....	..	....	....	..	2 8 11	....	161
....	....	..	1 3 2	....	....	..	....	....	..	1 3 2	....	162
....	....	..	13 1 6	....	....	..	....	....	..	13 1 6	....	163
....	....	..	17 15 2	....	....	..	....	....	..	17 15 2	....	164
5 8 10	400	..	51 14 2	....	....	..	8 8 7	400	..	45 5 7	....	165
....	....	..	0 9 0	....	....	..	....	....	..	0 9 0	....	166
5 8 10	400	..	51 13 2	....	....	..	8 8 7	400	..	45 5 7	....	167
....	....	..	14 1 6	....	....	..	....	....	..	14 1 6	....	168
810 12 0	....	..	195 1 0	....	....	..	814 8 6	....	..	....	18 2 6	169
....	....	..	24 4 3	....	....	..	....	....	..	23 8 6	....	170
....	....	..	18 11 6	....	....	..	....	....	..	18 11 9	....	171
18 11 4	500	..	108 9 11	....	....	..	0 8 9	500	..	107 13 2	....	172
13 1 9	500	..	46 10 0	....	....	..	19 0 8	500	..	34 1 1	....	173
1 9 10	100	..	91 10 0	....	....	..	0 0 7	100	..	91 14 5	....	174
37 15 0	4,000	..	619 11 10	....	....	..	182 7 1	4,000	..	199 4 9	....	175
....	....	..	24 5 5	....	....	..	....	....	..	24 5 5	....	176
....	....	..	0 10 0	....	....	..	1 4 6	....	..	1 10 6	....	177
4 15 8	800	..	61 4 8	....	....	..	0 1 11	800	..	66 2 7	....	178
25 3 9	1,000	..	63 5 1	....	....	..	0 10 8	1,000	..	68 5 5	....	179
37 10 4	4,000	..	112 5 5	....	....	..	136 12 8	4,000	..	37 12 7	....	180
150 10 11	10,700	..	459 12 5	....	....	..	298 9 2	10,700	..	161 4 8	....	181
....	....	..	0 5 0	....	....	..	....	....	..	0 2 5	....	182
....	....	..	35 2 10	....	....	..	7 7 9	....	..	20 11 1	....	183
....	....	..	0 5 0	....	....	..	....	....	..	0 5 0	....	184
....	....	..	1 15 0	....	....	..	....	....	..	1 15 0	....	185
....	....	..	....	0 5 5	....	..	....	....	..	....	5 5 5	186
....	....	..	....	12 5 7	....	..	....	....	..	....	18 5 7	187
....	2,000	..	25 5 2	....	....	..	88 1 9	2,000	..	....	30 5 10	188
275 5 4	1,000	6,000	218 5 5	....	....	..	300 10 7	1,000	6,000	....	52 5 10	189
332 5 9	20,300	..	408 13 11	....	....	..	351 1 11	20,300	..	88 12 0	....	190
15 13 3	....	..	48 12 9	....	....	..	48 12 7	....	..	....	2 13 10	191
247 4 5	14,200	..	506 2 0	....	....	..	308 3 8	14,200	..	197 14 4	....	192
0 5 5	400	..	79 5 4	....	....	..	0 2 5	400	..	79 5 10	....	193
1,738 13 5	53,600	6,000	2,966 14 4	1,381 5 2	....	..	1,835 10 1	60,503	6,000	1,354 4 9	1,667 5 12	

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Serial number.	TESTATOR.	Date of administration.	Date of closing.	Balances on 30th June 1916.					Receipts from 31st Dec.	
				Government Securities.	Bank or other Stock, &c., not being Government Securities.	Cash. To credit.	Cash. To debit.		Government Securities.	Bank or other Stock, &c., &c.
				Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.		Rupees.	
194	MacFarlane, Thomas Milbourne, for Miss Mildred MacFarlane.	1892 June 8	....	....	....	40 0 0	....		....	..
195	Mohat, Colonel Charles, for deceased's next of kin	Do. do. 8	1908 July 8	....	....	10	....		....	..
196	Mullen, John, for deceased's next-of kin	1883 Jan. 5	....	500	....	61 1 13	....		....	..
197	Millman, James Henry, for deceased's next of kin	Do. do. 16	....	1,400	...	61 13 1	....		....	..
198	Morrison, Reverend John Duncan, for Robert Leechman Morrison.	Do do 10	....	....	...	32 1 0	....		...	..
199	MacDonald, John dasent, for deceased's next-of-kin.	1891 May 4	....	100	....	72 0 2	....		..	..
200	Maddox, Mrs. Margaret, separate Trust Account	1894 Feb. 17	....	6,600	....	173 12 1	....		100	..
201	MacDonald, W., for children ..	1897 July 30	1906 Feb. 10	....	...	0 12 7	....		....	..
202	Martin Henry Kenneth, for Arthur Martin.	1893 Mar. 24	1903 July 6	..	....	7 0 0	....		....	..
203	Morrison, Mrs Julia Agnes, for Edwin Morrison	1897 Nov. 23	....	1,100	....	60 1 10	....		....	..
204	Martin, A. J., for J. W. Martin ..	1900 Mar 16	1912 Mar. 13	....	....	0 5 7	..		..	..
205	Do for D. Martin ..	Do do. 16	1915 do. 10	....	...	.. 4 10	....		....	..
206	Do for M Martin ..	Do do. 16	....	200	..	11 12 7	....		....	..
207	Do for S. Martin ..	Do do. 16	....	200	...	11 14 7	....		....	..
208	Do for G. Martin ..	Do do. 16	....	800	....	11 15 6	....		....	..
209	Do for L Martin ..	Do do. 16	....	200	....	10 5 2	....		....	..
210	McNicholas M., for next-of-kin	1895 Oct 28	....	6,800	....	122 3 3	....		100	..
211	McCan, Alexander Foubet, for Henry Mellon.	1893 July 28 / Do. Dec. 8	...	400	....	69 15 3	....		....	..
212	Moore, E., Bandmaster-Sergeant, for Miss Mary Constance Moore.	1904 Jan. 25	1912 Feb. 25	....	....	1 12 6	....		....	..
213	Moore, E., Bandmaster-Sergeant, for Gilbert Augustus Moore	Do. do. 28	...	100	....	0 7 11	....		....	..
214	Mitchell, Mrs G., for D. J. Mitchell	1902 July 29	....	200	....	97 14 10	....		....	..
215	Do for E. M. Mitchell	Do do. 29	1914 Mar. 10	..	....	0 15 0	....		....	..
216	Do. for N. A. Mitchell	Do. do 29	....	2,000	....	....	396 3 10		....	..
217	Murray, Dr. W. H., for Trust under the Will	1910 Feb. 22	..	6,200	..	30 11 0	....		....	..
218	Mitchell, J. E., for Miss M. M. Michael.	1911 Nov. 6	....	....	....	1 3 0	..		....	..
219	Michael, J. E., for Miss F. B. Michael.	Do. do. 8	....	500	....	2 2 4	....		....	..
220	Michael, J. E., for Mr. D. S. Michael.	Do do. 8	....	500	....	2 2 4	....		....	..
221	Michael, J. E., for Mr. S. W. Michael.	Do do. 8	....	500	....	2 2 4	....		....	..
222	Michael, J. E., for Mr. E. M. Michael.	Do. do. 8	....	500	..	19 1 7	....		....	..
223	Michael, J. E. for Miss E. L. C. Michael.	Do. do 8	....	300	....	2 1 2	....		....	..
224	Madar Sahib, C., for Abdul Hamid .	1905 Aug. 5	....	800	....	67 7 1	....		....	..
225	Nell, Mrs Annamah, for deceased's next-of-kin	1878 Oct. 17	....	6,000	.	96 1 6	....		....	..
226	Narayanaswami Naraidu, Avula, in trust for Avula Chinna Thayee Amma and Varada Thayamma.	1892 Sept. 1	...	7,000	....	....	163 6 11		....	..
227	Narayanaswami Naraidu, Calicopett, for Calicopett Jankamma Bayamal.	1898 do 13	....	16,400	....	....	728 7 1		....	..
228	Nagappa Madaliyar, M., for Manickamal.	1908 Aug. 3	1913 Oct. 31	....	....	0 15 6	....		..	..
229	Ouchterlony, James William, for Annuity Account of Mrs. Louisa Tatham.	1884 Oct. 23 / 1895 Mar 13	1916 April 30	300	....	44 5 6	....		....	..
230	O'Brien, Pensioned Gunner Simon, for Mrs. Bridget Brat	.. ..	....	1,400	....	103 8 6	....		100	..
231	O'Sullivan, Patrick, Annuity Account.	1897 Mar. 30	1909 Aug. 3			1,00 12 0	..		.. ..	..
232	Orman, Mrs. Charlotte Louisa, for Louisa Orman	.. ..	....	100	.. ..	94 9 6	....		....	..
			Total ..	58,100	....	1,925 1 1	1,288 6 10		300	..

1st July to 1918	Total.					Payments from 1st July to 31st December 1918.				Balances on 31st December 1918.					
Cash.	Government Securities	Bank or other Stock, &c., &c.	Cash. To credit.		To debit.	Government Securities	Bank or other Stock, &c., &c.	Cash.		Government Securities	Bank or other Stock, &c., &c.	Cash. To credit.		To debit.	
Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.		Rupees. Annas. Pies.	Rupees		Rupees. Annas. Pies.		Rupees		Rupees. Annas. Pies.		Rupees. Annas. Pies.	Serial number.
.....	...	.	40 0 0		.	.	.	.		.	..	40 0 0		.....	196
...	...	..	19 10 0		.....	.	.	.....		..	..	19 10 0		.....	196
3 12 4	900	..	86 14 3		...	..	-	0 3 6		600	..	50 10 8		.....	196
32 0 0	1,400	..	84 10 1		...	...	..	0 0 0		1,400	..	84 0 11		...	197
.....	.....	..	12 1 0		...	.....	..	.....		.....	..	12 1 0		.....	198
1 0 30	100	..	73 15 0		...	.....	..	0 0 7		100	..	73 0 0		.....	199
97 11 4	8,500	.	271 0 2		.....	.....	..	100 0 0		8,400	..	168 0 6		...	200
.....	.....	..	0 10 7		.....	.....	..	.....		.....	..	0 12 7		...	201
.....	...	..	7 0 8		...	...	..	.....		.....	..	1 0 0		.....	202
17 56 0	1,100	..	108 1 0		.....	-	-	0 7 0		1,200	..	102 10 0		.....	203
.....	.....	.	0 5 7		.....	...	..	...		.....	..	0 5 7		.....	204
.....	.....	.	1 4 10		...	...	..	...		.....	..	1 4 10		.....	205
0 3 10	200	..	10 0 0		.....	.....	..	0 2 0		200	..	8 13 9		...	206
0 4 10	200	..	15 0 0		...	.....	..	0 3 0		200	..	8 10 7		...	207
0 4 10	200	..	15 1 4		...	.....	..	0 3 0		200	..	8 10 7		...	208
0 4 10	200	..	13 10 0		.....	-	-	0 7 0		200	..	7 0 0		...	209
121 0 0	7,600	..	260 0 0		.....	-	-	104 1 0		7,600	.	156 1 7		...	210
0 0 0	600	..	62 4 4		...	.....	..	0 0 0		600	..	62 1 11		.....	211
.....	...	..	1 11 5		.....	.. .	..	.....		.. .	..	1 11 0		.....	212
1 0 10	300	.	4 1 0		.....	.	..	0 0 1		100	..	3 14		.....	213
0 4 10	200	.	101 0 0		.....	. .	..	0 1 0		200	..	101 0 0		...	214
.. .	.....	.	0 15 0			...	..	...		...	..	0 15 0		.....	215
32 11 0	8,000	.	.....		343 0 1	...	-	92 0 4		2,000	..	...		480 0 0	216
115 1 4	8,300	.	824 12 4		.	.	-	144 1 0		8,300	..	68 10 0		...	217
... .	.....	.	1 3 0		.....	. .	.	...		.....	..	0 3 0		.....	218
0 0 0	500	.	10 5 3		.	...	.	0 2 7		500	..	2 0 0		...	219
0 2 0	500	.	10 0 3		...	. .	.	0 2 7		500	..	0 2 0		.....	220
0 0 0	500	..	10 0 1		...	...	.	0 2 7		500	..	2 0 0		.	221
0 2 0	500	.	10 4 4		.	.	.	0 2 7		500	..	10 1 9		...	222
0 2 0	500	..	13 4 0		.....	.....	.	0 2 7		500	..	2 1 5		.....	223
14 11 0	900	..	88 0 14		.....	.	..	0 5 10		900	..	81 12 9		...	224
39 4 0	2,400	.	125 0 11		.....	.....	..	0 15 10		2,100	..	134 0 1		.	225
114 0 0	7,000		.....		48 13 0	.....	..	110 0 2		7,000	..	.....		164 0 7	226
430 14 0	16,400	..	.....		297 0 10	8,000	..	324 0 1		13,100	..	.....		621 15 0	227
.....	.....	..	0 10 0		...	.....	..	...		.....	.	0 15 0		.....	228
4 11 10	300	..	59 4 0		...	.....	..	0 1 11		300	..	47 2 7		.....	229
22 0 0	1,500	..	124 14 11		.....	. .	..	100 12 11		1,500	..	35 2 0		.....	230
.....	...	..	527 12 0		.....	. .	..	...		.....	.	539 12 0		.....	231
1 10 10	100	.	98 4 0		...	.....	..	0 0 0		100	.	28 3 10		.....	232
1,183 1 1	86,100	..	3,193 10 0		700 14 4	8,000	.	1,053 13 10		81,100	..	1,974 7 0		1,242 0 0	

Serial number.	TRUSTS	Date of administration.	Date of closing.	Balance on 30th June 1910					Receipts from 31st Dec.	
				Government Securities.	Bank or other Stocks &c., not being Government Securities	Cash			Government Securities.	Bank or other Stocks, &c.
						To credit.		To debit.		
				Rupees.		Rupees. Annas. Pies.		Rupees. Annas. Pies.	Rupees.	
233	O'Reilly, Captain P. D., for Miss D. M. G. Geering.	1908 Feb. 19	1910 Nov. 28	....	....	3 10 6		...	....	..
234	O'Reilly, Captain P. D., for G. E. Geering.	Do. do. 19	1914 June 17	....	....	9 1 11		....	....	..
235	Prout, James Grewal, for children	1891 June 12	1906 Aug. 13	....	....	52 12 4		....	....	..
236	Pearson, John, for next-of-kin	1893 Apl. 28	..	4,901	....	187 12 8		.. ..	100	..
237	Pearson, Mrs. Eliza Ann, for next-of-kin.	1895 Oct. 24	....	1,700	....	41 0 9		....	.. ..	..
238	Paul, David Millican, for Mrs. Virginia Paul.	1893 Nov. 29	....	100	....	56 4 10		....	...?	..
239	Pathayee for next-of-kin	1893 Aug. 28	....	400	....	28 2 11		....	.. ..	..
240	Parnell, Henry, for beneficiaries .	1901 July 30	....	1,800	....	100 10 2		....	100	..
241	Reid, Alexander, Legacy Account of J. Henry's eldest child.	1879 Jan. 7	.. ..	200	....	91 3 2		....	....	..
242	Roberts, John James, for William Frank Gwyne Alfred Roberts.	1834 Oct. 3	....	300	....	55 11 0		....	....	..
243	Roberts, Mrs. Emma, for deceased's next-of-kin.	1887 Apl. 30	....	800	....	67 8 10		....	..	..
244	Rubu, Philip Charles Rose, for the deceased's widow and two children.	1895 Jun. 17	...	400	...	88 10 6		....	.. ..	..
245	Ryan, Thomas William, for next-of-kin.	1898 Apl. 26	.....	1,400	....	114 12 8		.. ..	103	..
246	Rajendram Pillai, S., for Manik John and Benjamin	1900 Mar. 07	1911 Apl. 22	.. ..	..	2 8 5		...	.. ..	..
247	Robbins, Mrs Elizabeth Jane, for Herbert Prentice.	1895 Feb. 6	1910 Oct. 10	.. ..	....	1 3 6		..	.. ..	..
248	Ritchie, E. W., for Mrs. M. L. Ritchie	Do Nov. 6	...	1,400	....	60 1 0		....	....	..
249	Rajagopal Mudaliyar, C., for C. Ramamurthy.	1911 Feb. 17	....	1,800	....	61 1 0		....	....	..
250	Roberts, Marian, for Mr. H. Roberts.	1910 July 13	....	800	....	68 13 3		....	....	..
251	Sabapathy Modali, Sanoor, for Thavammal	1865 June 7	1899 Sept. 7	....	...	15 0 3		....	....	..
252	Stevens, George, for Daniel Stevens (deceased's son)	1877 Oct. 9	...	6,200	....	126 11 6		....	100	..
253	Shepherd, Abraham, for deceased's next-of-kin.	1883 Jan. 24	...	300	....	31 10 0		....	.. ..	..
254	Spratt, Rev. James, for James William Spratt.	Do Nov. 6	....	6,500	....	118 0 11		....	100	..
255	Steele, Lionel Uniacke, for Mrs Alice McKenzie and reversioners.	1887 Apl. 29	....	10,700	...	220 5 5		....	205	..
256	Sabapathy Chetti, P., in trust under the deceased's will	1904 Mar. 2	...	200	....	23 5 7		....	....	..
257	Styche, Private F., for Charles Vernon Styche	1903 May 28	....	....	....	0 0 0		....	....	..
258	Sainsbury, Mrs. Susan, for next-of-kin	Do. Mar. 10	....	6,000	....	215 0 11		....	200	..
259	Steele, Thomas Augustus Loftus, for Dennis George Victor Steele	1901 July 20	1909 May 5	....	....	7 13 6		....	....	..
260	Steele, Thomas Augustus Loftus, for Eustace Reginald T. Steele.	Do. do. 20	1910 June 13	....	....	3 0 0		....	....	..
261	Steele, Thomas Augustus Loftus, for Douglas Augustus T. Steele.	Do do. 20	....	....	....	7 10 0		....	....	..
262	Scott, Mrs M. A., for F. M. Scott	1899 Sept. 29	.. ..	....	....	48 7 1		....	....	..
263	Do for J. W. Scott .	Do. do. 29	....	....	....	48 7 1		....	....	..
264	Do. for J. R. Scott .	Do do. 29	....	....	....	48 7 1		....	....	..
265	Turner, Thomas, for deceased's next-of-kin.	1878 Mar. 1	....	2,600	....	74 14 0		....	....	..
266	Tulloch, James, for deceased's next-of-kin.	1889 Sept. 12	....	100	....	97 2 5		....	....	..
			Total	50,700	....	2,350 7 0		.. ..	1,003	..

1st July to 1916.	Total.						Payments from 1st July to 31st December 1916.			Balance on 31st December 1916.				
Cash.	Government Securities	Bank or other Stock, &c., &c.	Cash.				Government Securities.	Bank or other Stock, &c., &c.	Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.		Serial number.
			To credit.		To debit.							To credit.	To debit.	
Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.		Rupees. Annas. Pies.		Rupees.	Bank or other Stock, &c., &c.	Rupees. Annas. Pies.	Rupees.	Bank or other Stock, &c., &c.	Rupees. Annas. Pies.	Rupees. Annas. Pies.	
....	....	..	3 10 8	....	...	..	....	....	..	3 10 8	....	333
....	....	..	0 1 11	....	...	..	....	....	..	0 1 11	....	334
....	....	..	52 13 4	....	...	..	....	....	.	54 13 4	....	335
85 11 4	4,700	..	222 6 6	....	....	..	102 1 10	4,700	..	120 6 2	....	336
16 8 1	1,200	..	88 8 10	....	...	..	0 7 3	1,200	.	88 13 7	....	337
1 0 10	100	..	88 14 6	....	...	..	0 0 7	100	..	89 11 1	....	338
8 7 6	400	..	86 89 7	....	...	..	0 2 6	400	..	34 4 1	....	339
25 13 6	1,900	..	139 7 8	....	....	..	102 1 1	1,900	..	38 6 1	....	340
2 2 8	200	..	64 5 10	....	....	..	0 0 8	200	..	64 1 6	....	341
2 2 8	200	..	69 9 11	....	....	..	0 1 2	200	..	69 10 9	....	342
8 7 6	800	..	96 11 2	....	....	..	0 0 1	100	.	98 8 3	....	343
6 7 6	400	..	96 7 8	....	....	..	0 0 6	100	..	98 4 6	....	344
67 6 7	1,600	..	147 1 1	....	....	.	100 19 11	1,500	..	48 0 2	....	345
....	....	..	2 2 6	....	....	..	....	....	..	2 2 6	....	346
....	....	..	1 2 6	....	....	..	....	....	..	1 2 0	....	347
22 14 11	1,400	..	32 10 11	....	....	..	0 0 1	1,400	..	82 0 10	....	348
21 4 2	1,300	.	112 0 2	....	....	..	0 0 2	1 300	..	111 10 9	...	349
13 1 0	800	..	87 11 9	....	....	..	0 0 2	800	..	87 8 7	....	350
....	....	.	16 0 0	....	....	..	....	....	..	16 0 0	...	351
46 1 6	2,800	..	174 10 1	....	....	..	101 1 11	1,900	..	73 11 8	....	352
0 15 8	300	.	36 8 2	....	....	..	0 1 10	300	..	36 8 0	....	353
88 4 0	2,600	..	216 12 7	....	....	..	102 7 3	1,500	..	113 0 11	..	354
301 8 2	17 000	..	888 9 8	....	....	..	308 16 7	17,000	.	278 9 11	....	355
2 6 8	900	..	16 5 8	....	....	..	0 1 8	200	.	16 1 0	....	356
....	....	..	0 2 6	....	....	..	....	..	..	0 0 6	....	357
164 7 0	9,100	..	280 12 11	....	....	..	208 0 8	8,100	..	177 7 3	....	358
....	....	..	7 12 6	....	....	..	....	..	..	7 12 6	....	359
....	....	..	2 2 6	....	....	..	....	....	..	2 2 6	....	360
..	....	..	7 10 6	....	....	..	....	....	..	7 10 6	....	361
....	....	.	48 7 1	....	....	..	....	....	..	48 7 1	....	362
....	....	.	48 7 1	....	....	..	....	....	..	48 7 1	....	363
....	....	..	48 7 1	....	....	..	....	....	..	18 7 1	....	364
46 11 1	2,500	..	115 0 10	....	....	..	1 0 2	2,000	..	114 0 8	..	365
1 2 10	100	.	93 12 2	....	....	.	1 0 7	100	..	93 11 3	....	366
921 0 10	61,700	..	2,171 13 10	....	....	..	1,027 0 5	61,700	..	2,111 13 5	....	

Serial number.	TRUSTS.	Date of administration.	Date of closing.	Balance on 30th June 1916.						Receipts from 31st June	
				Government Securities.		Cash.				Government Securities.	
						To credit.		To debit			
				Rupees	Bank or other Stock, &c., including Government securities	Rupees	Annas. Pies	Rupees.	Annas. Pies	Rupees.	Bank or other Stock, &c.
267	Thayarammall, F., for E. A. Chinniah Pillai	1896 Mar. 1	1904 Mar. 30	..	....	38 11 9	....	....	....	..	..
268	Do for S. A. Raja Pillai	Do do. 2	1906 Sept. 7	....	....	85 3 6	....	....	....	..	..
269	Do. for Arputhammall .	Do do. 2	Do. do. 15	..	....	13 8 0	....	....	....	..	..
270	Thambarpuram Ammall, for Sivalanda Ammall	1901 Jan. 15	1913 Dec 17	....	....	6 6 9	....	....	....	..	..
271	Tyabji, Mrs. A. E., for B. I. S. Theobald.	1913 Aug 21	.. ..	200	....	20 12 10	....	....	....	..	..
272	Vanspall, Francis Christian, for Philip William Abraham Vanspall	1845 June 14	..	5,100	....	102 3 3	....	....	100	..	..
273	Vanspall, Mrs. Catherine, for deceased's next-of-kin.	1866 do. 25	....	400	..	81 1 10	....	....	..	..	..
274	Vigliani, Signora Sarah Carmona, for I. S. Signora Compendiatora Paola Concetta Vigliani and others	1883 Oct. 6	1903 May 9	500	..	95 3 3	....	....	..	..	..
275	Varadarajulu, Nullah, for P. Joshua Subbiah.	1897 Sept. 10	1899 June 7	....	.. ..	10 8 7	....	....	..	..	..
276	Wilson, Miss Charlotte, for deceased's next-of-kin	1883 Mar. 12	.. ..	47,700	.. ..	318 10 5	....	....	500	..	..
277	Williams, Engineer-in-Chief Thomas, for deceased's next-of-kin	1819 June 17	.. ..	300	.. ..	24 13 5	....	....	..	..	..
278	Wheeler, Mrs. Caroline, for deceased's next-of-kin	1896 do. 10	....	100	.. ..	6 9 3 10	....	....	..	..	..
279	Wilson, Sergeant Frank, for Margaret Ellen Wilson.	1887 Sept. 10	1909 May 23	....	.. ..	17 1 0	....	....	..	..	..
280	Woodfine, John Mathias, for next-of-kin.	1897 Mar. 9	..	100	.. ..	8 4 3	....	....	..	..	..
281	Willmott, William Henry, for Ellen Willmott.	1903 Dec. 18	....	900	.. ..	....	....	67 1 9	....	..	..
282	Willmott, William Henry, for Alice Millicent Willmott.	Do. do. 18	....	900	....	35 11 7	....	.. ..	..	..	..
283	Wainright, Samuel, for A. W. Wainright.	1901 Aug. 23	....	100	.. ..	38 3 3	....	.. ..	..	..	..
284	Wainright, Samuel, for J. W. Wainright	Do. do. 20	.. ..	100	.. ..	38 0 11	....	..	..	..	..
285	Wainright, Samuel, for G. W. Wainright.	Do do. 20	..	100	..	38 3 0	.. ..	....	..	..	..
286	Xavier, John, for carrying out the instructions contained in the deceased's will	1879 May 28	..	26,600	....	75 5 5	....	..	..	..	..
287	Young, Major A. T., for Miss G. L. H. Wootton	1902 Nov. 10	1915 Oct. 27	....	....	30 15 9	....	....	....	..	..
288	Tahmaldy Chetti, T., for Singaravelu Chettiyar and Nagaithammal.	1911 Feb 17	..	1,000	.. ..	10 8 10	....	....	....	..	..
			Total ..	84,500	....	1,414 12 8		83 1 9	600	..	

Administrator-General's Office, Madras.
31st December 1916

1st July to 1916.	Total.					Payments from 1st July to 31st December 1916.			Balance on 31st December 1916.				
Cash	(Government Securities	Bank or other Stocks, &c., &c., &c.	Cash			(Government Securities	Bank or other Stocks, &c., &c., &c.	Cash	(Government Securities	Bank or other Stocks, &c., &c., &c.	Cash		Serial numbers.
			To credit		To debit						To credit	To debit	
Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.		Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	
....	....	..	10 12 4	..			..	..	..	..	10 11 6	....	267
....	....	..	26 8 8	....		.	..	....	..	.	26 8 8	....	268
....	....	..	13 8 8	....		.	..	.			13 8 8	....	269
....	....	..	0 4 6	..		....		....	..	..	0 4 6	....	270
1 8 10	100		38 7 8				.	8 8 11	100		47 14 8		271
82 7 11	5,200	..	251 7 1	....		. . .	.	102 8 8	5,200	.	152 3 8	....	272
8 7 8	400	..	87 8 4	....		. .	..	0 2 6	400	.	87 8 10	. ..	273
8 3 8	400	..	98 8 5	..			.	0 3 3	400	.	98 0 2	....	274
....	....	..	38 8 7	....		....	.	....	....	.	18 8 7	....	275
823 0 3	82,200	..	1,342 10 8	....		....	.	822 8 7	82,200		815 0 11	....	276
4 15 6	500		24 14 11				..	0 1 11	100	.	4 8 8		277
1 10 10	100	.	30 11 8				.	0 8 8	100	. .	20 11 8	....	278
...	. .	..	12 1 8	. ..				...		.	12 1 0	....	279
1 8 10	100	..	68 14 1	..			..	0 8 7	100	..	62 13 6	....	280
14 11 4	500	..	..		48 8 3		.	79 16 8	800	..	...	126 0 11	281
14 11 8	800	.	80 7 1	..:.		. .	..	74 14 7	800		. .	28 7 6	282
1 8 10	100		38 13 10	.		....	..	0 8 7	100	..	39 12 3	. ..	283
1 8 10	100	..	39 10 8	. ..		. ..		0 0 7	100		39 10 1	...	284
1 10 10	100	..	40 2 10	....		....	.	0 0 8	100	.	40 2 2	...	285
486 8 10	20,600	.	814 10 3	....		. .	.	300 2 2	20,600		44 13 1	. .	286
....	..	..	88 13 6	....		....	.	18 1 6	.	.	22 11 6	....	287
38 10 8	1,200		38 1 1	....		.	.	13 2 8	1,200	..	17 1 3	..	288
1,650 3 10	61,800	..	3,858 1 7	48 8 3		..	..	1,319 1 4	61,800	.	1,018 4 0	160 8 0	

C. E. ODGERS,
Administrator-General of Madras

SCHEDULE of all TRUSTS whereof the FINAL balances have been paid to the persons specifying the amount of such balances and the persons to Rules for the Office of the

Serial number.	Name of Trust.	Date of administration.	Date of payment.	Government Securities.	Other Securities.
			1916.	Rs.	
1	Clerk Sergeant-Major Joseph for the deceased children.	1900 January 30	September 13	....	....
2	Fowler, James for Barbara Fowler.	1913 October 16	[illegible]ber 6	200	....
3	Howden, John, for William Howden, E. Howden and J. Howden.	1912 September 17	August 23	100	....

Administrator-General's Office, Madras,
31st December 1916.

entitled to the same during the period of six months ending 31st December 1916 whom paid, prepared in accordance with Rule X of the Administrator-General,

Cash			Parties to whom paid	Serial number.
Rs.	A.	P.		
813	8	0	Amount paid to Miss Agnes Elizabeth Clark being the balance of her share in the trust funds.	1
64	2	11	Government Promissory Note delivered and amount paid to Miss Barbara May Fawkes being the balance of the trust funds.	2
58	7	6	Government Promissory Note delivered and amount paid to William Howden being his one-third share in the trust funds.	3

C. E. CDGERS,
Administrator-General of Madras.

Serial number		Balance on 30th June 1916.							Receipts from 1st July to 31st December 1916.				
		Government Securities.	Bank or other Stock, &c., not being Government Securities.	Cash.					Government Securities.	Bank or other Stock, &c., &c., &c.		Cash.	
				To credit			To debit.						
		Rupees.		Rupees.	Annas.	Pies.	Rupees.	Annas. Pies.	Rupees.	Rupees.	Annas. Pies.	Rupees.	Annas. Pies.
	Estate, Page 1	63,800	700	12,122	5	10	1,010	5 11	600	..		24,643	5 9
	Do. 2	11,500	3,340	2,397	14	9	703	0 11	1,500	..		2,098	7 8
	Do. 3	17,700	..	10,686	6	7	407	11 6	100	..		8,257	4 8
	Do. 4	76,500	..	19,476	13	2	6,669	7 3	15,400	..		28,140	1 0
	Do. 5	98,100	3,000	14,324	5	11	10,308	4 11	600	1,260	0 0	20,983	6 9
	Do. 6	2,61,800	4,605	19,064	0	3	14,640	7 3	1,200	..		62,050	10 6
	Do. 7	11,200	..	2,446	0	8	1	10 0	1,400	..		6,467	15 6
	Total ..	5,91,300	12,545	80,494	15	11	33,295	2 7	20,800	1,260	0 0	1,78,762	9 5
	Trust, Page 1	1,38,400	..	2,797	10	6	10	14 6	1,200	..		2,598	2 6
	Do. 2	1,15,500	1,05,700	5,208	0	8	603	15 12	100	..		6,239	5 4
	Do. 3	9,46,800	7,760	3,546	0	0	1,884	1 3	100	..		6,417	9 1
	Do. 4	1,17,800	..	1,134	0	2	1,316	6 3	100	..		3,294	11 6
	Do. 5	68,100	6,000	1,961	10	8	1,538	12 10	500	..		1,733	13 6
	Do. 6	28,800	..	1,920	1	1	1,284	0 10	300	..		1,153	1 1
	Do. 7	50,700	..	2,920	7	0	...		1,000	..		991	6 10
	Do. 8	94,300	..	1,414	10	8	63	1 9	600	..		1,466	3 10
	Total ..	9,37,500	1,22,000	61,243	12	5	6,842	15 7	4,500	..		31,614	5 0

Total.							Payments from 1st July to 31st December 1916.			Balance on 31st December 1916.						
Government Securities.	Bank or other Stock, &c., &c., &c.	Cash.					Government Securities.	Bank or other Stock, &c., &c., &c.	Cash.	Government Securities.	Bank or other Stock, &c., &c., &c.	Cash.				Serial number.
		To credit.			To debit.							To credit.		To debit.		
Rupees.	Rupees. Annas. Pies.	Rupees.	Annas.	Pies.	Rupees.	Annas. Pies.	Rupees.	Rupees.	Rupees. Annas. Pies.	Rupees.	Rupees. Annas. Pies.	Rupees.	Annas. Pies.	Rupees.	Annas. Pies.	
54,000	700 0 0	36,899	0	8	841	8 6	..	..	3,338 15 6	54,000	700 0 0	33,107	2	8	748	8 2
72,800	3,340 0 0	2,938	1	5	484	10 11	..	..	3,037 8 3	72,800	3,340 0 0	8,362	3	5	815	28 2
17,100	..	18,624	7	13	164	7 1	..	..	7,311 5 4	17,100	..	11,650	8	9	692	0 4
91,900	..	63,276	2	3	718	12 2	10,600	..	17,041 2 6	72,300	..	30,472	12	9	3,010	10 2
93,750	4,860 0 0	32,812	3	0	9,583	11 6	..	350	15,641 3 6	90,703	4,860 0 0	11,000	10	3	12,513	0 5
2,62,100	5,501 0 0	98,578	0	2	15,275	8 6	..	..	5,850 0 1	2,55,100	5,500 0 0	92,840	9	1	16,209	13 6
12,300	..	7,934	7	0	1	12 0	6,000	..	8 450 0 11	6,300	..	1,483	14	1	1	13 3
8,31,900	18,801 0 0	3,63,369	6	1	26,644	0 4	26,900	350	62,646 12 3	6,87,700	13,340 0 0	1,27,847	5	4	31,062	1 10
1,38,600	..	5,161	5	3	4	7 0	..	..	1 753 3 10	1,38,600	..	3,110	13	0	12	8 0
1,74,400	1,00,000 0 0	12,473	6	1	220	3 10	500	..	6,800 10 4	1,73,900	1,00,000 0 0	6,014	10	10	187	0 11
2,48,800	7,530 0 0	8,307	4	7	1,927	8 5	200	..	6,047 2 8	2,48,700	7,750 0 0	3,925	0	0	1,952	8 0
1,12,600	..	3 613	4	3	948	12 0	100	..	2,688 8 0	1,12,500	..	1,050	12	9	1,550	12 7
68,600	6,000 0 0	2,990	14	4	1,301	3 1	..	..	1,830 13 1	68,600	6,000 0 0	1,324	4	2	1,197	0 10
52,100	..	2,496	15	6	750	14 4	6,000	..	1,052 15 10	84,100	..	1 918	7	8	1,242	8 0
81,700	..	3,171	12	10	..	..	..	..	1,027 0 8	81,700	..	2,144	13	5	..	..
84,800	..	7,651	4	7	45	0 5	..	..	1,510 1 4	84,800	..	1,843	5	5	166	0 5
9,42,900	1,37,881 2 8	41,117	4	0	5,088	2 8	5,800	..	21,528 5 6	9,36,200	1,37,881 2 8	21,417	10	1	7,664	13 9

MADRAS: PRINTED AND PUBLISHED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

SUPPLEMENT TO PART II

OF

THE FORT ST. GEORGE GAZETTE.

No. 16.] MADRAS, TUESDAY EVENING, APRIL 17, 1917. [Price, 6 pie.

MADRAS PORT TRUST.

MINUTES OF A BOARD MEETING, No. 28 OF 1916-17, HELD ON THE 29TH MARCH 1917.

PRESENT:

The Hon'ble Sir FRANCIS J. E. SPRING, K.C.S.I., *Chairman.*

Mr. P. Eccles, B.A., I.C.S.
Commander C. W. Shearme, R.I.M.
Mr. A. Muirhead, C.I.E.
Mr. A. B. Strange.
The Hon'ble Mr. G. Fraser.
Sir Hugh Fraser, *Kt.*
Mr. A. P. Symonds.
Mr. H. P. M. Rae.
Mr J. H. Thonger
Khan Bahadur Muhammad Abdul Kaddus Budsha Sahib
M.R Ry. Rao Bahadur P. Thesgaraya Chetti Garu, B.A.
M.R Ry. O. Gopal Menon Avargal.

386. Read, approved and recorded the minutes of the proceedings of the previous meeting held on Thursday the 15th March 1917.

388. Read and recorded G.O. No. 167 Public (Marine), dated 22nd March 1917, appointing Sir Hugh Fraser, *Kt.*, to be a Trustee of the Port of Madras *vice* Mr. Jas. F. Simpson resigned.

387. Read and adopted the Chairman's letter to Government No. G. 3521, dated the 27th March 1917, submitting for sanction re-appropriation statements relating to grants for (*a*) engineering revenue heads, and (*b*) Capital works for the year 1916-17.

385. Read a note by the Chairman submitting a claim by Mr. H. H. G. Mitchell for the recoupment of his out-of-pocket expenses for his passage from London through Marseilles to Bombay in consequence of his being recalled from leave because of the damage done to the breakwater by the cyclone of November 1916.

Resolved, subject to Government sanctioning the waiving of the maximum allowance fixed in Note 3 of page 213 of the Madras Supplement to the Civil Service Regulations, that Mr Mitchell be given the actual cost of his passage tickets, Rs. 998, and the ordinary travelling allowance from Bombay to Madras bringing the total up to Rs. 1,134-12-0.

389. On the recommendation of the Chairman it was resolved to sanction an allowance of Rs. 16 for the period, 6th to 11th March 1917, inclusive, during which Mr. A. McLuskie, Second Engineer of the dredger "Madras", held charge as Dredging Master during the absence of Mr. Muir.

390. Read again Port Trust Board Resolution No. 96, dated the 6th July 1916, sanctioning Rs. 4,800 as the annual cost of the Trust's remodelled telephone system. Read a note by the Chairman explaining why, mainly in consequence of the new works necessary for the repair of the cyclone damages, the annual cost has risen to Rs. 6,400.

Resolved to sanction the additional annual expenditure up to Rs. 3,400.

391. Resolved to sanction a list of claims amounting to Rs. 58-9-7 paid during the months of January and February 1917.

392. Recorded a *nil* statement of estimates sanctioned since the 15th March 1917.

393. Recorded G.O. No. R. 33, Public (Marine), dated 24th March 1917, sanctioning the re-appropriation under the Madras Port Fund..

394. Recorded G. O. No. 166, Public (Marine), dated 22nd March 1917, sanctioning under section 75 of the Madras Port Trust Act, 1905, the debit to capital the charges paid in compensation for the damage caused to S.S. "Queen" by the Trust's dredger "Madras", *vide* Resolution No. 230, dated 10th November 1915.

395. Recorded the Trust's Capital and Revenue Accounts for January 1917.

396. Securities and cash held by the Bank of Madras, for the Madras Port Trust on the 28th March 1917 were ordered to be recorded as follows:—

	Government securities.	Cash balances.
	Rs.	Rs. A. P.
Revenue Account	*Nil*	4,57,193 12 11
Provident Fund Account	2,86,000	19,383 2 7
Deposit Account	18,200	1,187 14 1
Sailors' Home Charity Account	57,500	564 10 4
Disabled Boatmen's Fund Account	50,500	789 6 1
Pilotage Fund Account	55,400	—6,448 7 3
Harbour Dues Advance Account	*Nil.*	51,773 10 7
Railway Freight Advance Account	*Nil.*	10,767 10 0

Port Trust Office, Madras,
12th April 1917.

F. J. E. SPRING,
Chairman, Madras Port Trust.

MADRAS: PRINTED AND PUBLISHED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

SUPPLEMENT TO PART II

OF

THE FORT ST. GEORGE GAZETTE.

No. 16.] MADRAS, TUESDAY EVENING, APRIL 17, 1917. [PRICE, 0 *pie.*

METEOROLOGICAL RESULTS.

FROM THE MADRAS OBSERVATORY REGISTER.

1917.	Barometer reduced to 32°.	Thermometer. Corrected Daily Means. Dry.	Wet.	Observed Extremes. Max.	Min.	Solar Radiation Vacuo.	Humidity	Wind. Prevailing direction	Daily velocity.	Depth of rain.	Cloudy sky.	Bright sunshine.	General weather.
April.	Inches						Cts.		Miles	Inches	Cts.	Hrs.	
9th Mon.	29·751	83·7	73·7	91·9	75·6	164·8	70	S.E. by S	187	..	10	10·0	Fine.
10th Tues. ..	·825	84·4	73·5	93·1	75·7	165·6	70	S.S.E.	212	..	18	10·3	Do.
11th Wed. ..	·823	84·8	76·6	94·9	78·4	158·8	77	S.S.E	181	..	35	7·1	Fine with passing clouds
12th Thurs. ..	·744	84·4	73·6	93·8	77·5	152·7	77	S.S.E.	224	..	18	11·0	Fine.
13th Fri. ..	·749	85·2	73·7	89·7	81·8	150·8	67	E.	257	..	18	8·8	Do.
14th Sat. ..	·784	86·3	75·1	91·5	82·6	151·3	65	S. by E.	268	..	29	10·1	Distant thunderstorm.
15th Sun ..	·778	86·5	67·8	94·0	81·6	169·4	70	qS. y E	248	..	8	10·7	Fine.

The Standard Barometer and Thermometers are read at 8 a.m., 10 a.m., 4 p.m. and 8 p.m., and the daily means are obtained by the application of hourly corrections, deduced from twenty years' observations. The cistern of the Barometer is twenty-two feet above the level of the sea, and the receiver of the Rain Gauge is two feet from the ground. The wind, rain and general weather registered are for the current Civil Day—from midnight to midnight.

The total quantity of rain collected since January 1st is 0·44 inch, the average due for the same period being 1·79 inches.

ABSTRACT of the MEAN METEOROLOGICAL CONDITION of MADRAS in March 1917 compared with the average of past years.

Mean values of	1917.	Difference from	Average.
Reduced atmospheric pressure	29·907	0·020 below	29·927
Temperature of air	80·5	0·5 above	80·0
Do. of evaporation	73·8	0·1 below	73·9
Percentage of humidity	71	0·3 ,,	74
Greatest solar heat in vacuo	154·5	14·3 above	140·5
Maximum in shade	89·3	0·1 ,,	89·2
Minimum in shade	71·8	0·3 below	72·1
Do. on grass	69·2	0·3 above	68·9
Rainfall in inches	Nil.	0·39 below	0·39
Do since January 1st on three days ..	0·44	1·12 ,,	1·56
General direction of wind	E.S.E.	2 points E	S E.
Daily velocity in miles	126	24 below	152
Percentage of cloudy sky	24	Same as	24
Do. of bright sunshine	67·7	6·2 below	73·9

DURATION and QUANTITY of the WIND from different points.

From	Hours.	Miles.	From	Hours.	Miles.	From	Hours.	Miles.	From	Hours.	Miles.
North.	..	..	East.	91	369	South.	2	11	West.	..	..
N. by E.	..	..	E. by S.	49	295	S. by W.	4	28	W. by N.	..	..
N.N.E.	..	..	E.S.E.	59	422	S & W.	2	17	W.N.W.	..	..
N.E. by N.	27	186	S.E. by E.	127	703	S.W. by S.	1	7	N.W. by W.	..	..
N.E.	20	126	S.E.	117	655	S.W.	..	..	N.W.	..	..
N.E. by E.	18	151	S.E. by S.	74	518	S.W. by W.	..	..	N.W. by N.	..	..
E.N.E.	37	143	S.S.E.	9	85	W.S.W.	..	..	N.N.W.	..	..
E. by N.	34	163	S. by E.	2	46	W. by S.	..	..	N. by W.	..	..

There were thirty-five calm hours during the month. The resultant corresponding to the above numbers is represented by a E.S.E. wind, blowing with a uniform daily velocity of 108 miles.

Madras Observatory, 16th April 1917.

R. LL. JONES,
Deputy Director.

MADRAS: PRINTED AND PUBLISHED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

SUPPLEMENT TO PART II
OF
THE FORT ST. GEORGE GAZETTE.

No. 16.] MADRAS, TUESDAY EVENING, APRIL 17, 1917. [Price, 6 pies.

ABSTRACT OF SEASON REPORTS FOR THE WEEK ENDING 14TH APRIL 1917.

DISTRICT REPORTS.

GANJAM.

Water-supply sufficient. Rushikonda and Surada reservoirs 7·2 feet and 27·2 feet deep respectively. Transplantation of paddy proceeding. Standing crops fair. Harvested gingelly, sugarcane, ragi and greengram; cutturn fair. Pasture sufficient but scanty in one taluk. Fodder available. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects fair.

VIZAGAPATAM.

Water-supply generally sufficient. Sowing of sugarcane commencing or concluding, of paddy proceeding. Transplantation of sugarcane proceeding or concluding. Standing crops thriving. Harvested gingelly, ragi, sugarcane, paddy and chillies; outturn generally fair. Pasture generally sufficient. Fodder generally available. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects generally fair.

GODAVARI.

Water-supply sufficient except in one taluk and in one division. Godavari 0·3 foot above anaikat. Ploughing; sowing of pulses, raising of sugarcane and weeding proceeding. Standing crops good. Harvested chillies, cotton, tobacco, brinjals, wheat, coriander, mustard, blackgram, cotton, turmeric yam, plantains, cholam and elephant yam, cutturn fair; sugarcane and paddy fair to normal, ragi and gingelly normal. Pasture sufficient except in two taluks and one division. Fodder available except in one taluk and one division. Condition of cattle good, but foot and mouth disease prevails in one village. Employment available. Grain-stocks sufficient. Prospects fair.

KISTNA.

Water-supply sufficient. Kistna 0·2 foot above anaikat. Ploughing; standing crops fair. Harvested cotton, chillies, tobacco, sugarcane, maize, cholam and redgram; cutturn fair. Pasture becoming scanty in six taluks. Fodder available. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects fair.

GUNTUR.

Water-supply sufficient. Standing crops generally good. Harvested tobacco, cutturn normal, ragi fair to normal, chillies, pulses, castors and varigu fair; cotton poor to normal; cholam and maize poor. Pasture generally sufficient. Fodder generally available. Condition of cattle generally good but rinderpest and anthrax prevail in parts. Employment available. Grain-stocks sufficient. Prospects fair.

KURNOOL.

Water-supply sufficient. Depth of water in the Tungabhadra not reported. Weeding of paddy proceeding. Standing crops good. Harvested ragi, paddy, cotton, redgram, cholam, sugarcane and horsegram; cutturn fair. Pasture scanty. Fodder available. Condition of cattle generally good, but rinderpest prevails in one village. Employment available. Grain-stocks sufficient. Prospects fair.

BANGANAPALLE.

Water-supply sufficient. Standing crops good. Harvested castor and cotton; cutturn fair. Pasture scanty. Fodder available. Condition of cattle good. Employment available. Grain-stocks sufficient. Prospects fair.

BELLARY.

Water-supply insufficient in a few tanks in three taluks. Ploughing; planting of sugarcane and weeding proceeding. Standing crops fair, but cotton slightly damaged in two taluks and cholam in one taluk by recent rains. Harvested sugarcane, cotton, cholam and castors; outturn fair. Pasture getting scarce, fodder available. Condition of cattle good, but anthrax and rinderpest prevail in parts of three taluks. Employment available. Grain-stocks sufficient. Prospects fair.

SANDUR.

Water-supply sufficient. Weeding in betel proceeding. Standing crops good. Pasture insufficient, fodder available. Condition of cattle good. Employment available. Grain-stocks sufficient. Prospects fair.

ANANTAPUR.

Water-supply sufficient except in parts. Planting of sugarcane and weeding of paddy concluding. Standing crops fair. Harvested paddy, cholam, ragi, cotton and castors; outturn not reported. Pasture scarce in parts; fodder available. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects fair.

CUDDAPAH.

Water-supply insufficient in parts. Ploughing; sowing of indigo and gingelly and transplantation and weeding of paddy proceeding in parts. Standing crops fair. Harvested paddy, ragi, korra, turmeric, gingelly, castors, groundnut and pulses; outturn fair to normal. Pasture scanty; fodder available. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects fair.

NELLORE.

Water-supply sufficient except in parts of one taluk. Slight freshes in few rivers. No flow of water over the Nellore and Sangam anaikats, but the supply at the two anaikats and in the Kanigiri reservoirs is adequate. Ploughing; sowing of paddy and indigo proceeding. Standing crops fair to good. Harvested paddy, outturn fair to bumper; cholam, cumbu, groundnut and indigo normal; ragi and cotton, fair to normal; castors, bad to fair. Pasture scarce in two taluks; fodder available. Condition of cattle generally good, but foot and-mouth disease prevails in one taluk. Employment available. Grain-stocks sufficient. Prospects good.

CHINGLEPUT.

Water-supply sufficient. Ploughing, sowing of indigo, gingelly and paddy and transplantation of paddy and ragi and weeding of paddy and ragi proceeding. Standing crops fair. Harvested paddy and ragi, outturn fair. Pasture sufficient; fodder available. Condition of cattle generally good, but rinderpest prevails in parts of two taluks. Employment available. Grain-stocks sufficient. Prospects fair.

MADRAS.

Grain-stocks sufficient. Employment available.

SOUTH ARCOT.

Water-supply insufficient in three taluks and in parts of another. Ploughing; sowing of paddy, indigo and gingelly, transplantation of paddy, ragi and sugarcane and weeding of paddy and ragi proceeding. Standing crops fair. Harvested paddy, ragi, sugarcane, indigo, groundnut, betel, cholam and gingelly, outturn fair. Pasture sufficient; fodder available. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects generally fair.

CHITTOOR.

Water-supply insufficient in parts. Ploughing; planting of sugarcane proceeding or concluding; of betel and chillies and weeding of paddy proceeding in parts. Transplantation of cholam concluding in parts. Standing crops generally fair. Harvested paddy, ragi, groundnut, sugarcane and cholam; outturn fair to normal. Pasture insufficient in parts of one division; fodder available except in parts of one taluk and one division. Condition of cattle generally good. Employment available. Grain-stocks generally sufficient. Prospects generally fair.

NORTH ARCOT.

Water-supply sufficient except in parts of four taluks. Ploughing; sowing of paddy, transplantation of paddy and ragi and weeding proceeding in parts. Standing crops generally good. Harvested paddy, ragi, tobacco and sugarcane; outturn fair. Pasture sufficient except in one taluk; fodder available. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects generally fair.

SALEM.

Water-supply insufficient in one taluk and in parts of three others. Sowing of gingelly, commencing or proceeding, of cumbu and cholam proceeding; planting of sugarcane, paddy and ragi proceeding in parts. Standing crops fair to good. Harvested ragi and paddy; outturn fair to normal; cholam, fair. Pasture sufficient except in one taluk and in parts of another; fodder available. Condition of cattle generally good but foot-and-mouth disease prevails in parts of one taluk. Employment available. Grain-stocks sufficient. Prospects fair.

COIMBATORE.

Water-supply generally sufficient. Four and a half feet of water in the Cauvery at Erode. Ploughing; sowing of ragi, cholam, plantains, gingelly and sugarcane proceeding in parts. Standing crops fair. Harvested cotton, outturn poor to normal; plantains, sugarcane, cholam, ragi and tobacco and paddy, fair to normal; cholam fair. Pasture scanty in parts; fodder available. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects fair.

TRICHINOPOLY.

Water-supply sufficient except in parts of four taluks. No flow over the Grand Anaikat; supply in channels not adequate. Sowing of cholam and gingelly and transplantation of paddy proceeding in parts. Standing crops fair. Harvested paddy, cholam and sugarcane; outturn fair to normal. Pasture generally sufficient; fodder available. Condition of cattle good. Employment available. Grain-stocks sufficient. Prospects generally fair.

TANJORE.

Water-supply sufficient except in parts. Height of water over the crest of the northern and southern branches of the Lower Anaikat 1·8 feet and nil respectively. Standing crops generally fair; but rain is required in parts of one taluk. Harvested gingelly, paddy and maize; outturn fair. Pasture sufficient; fodder available. Condition of cattle generally good, but anthrax and rinderpest prevail in parts of one taluk. Employment available. Grain-stocks sufficient. Prospects generally fair.

PUDUKKOTTAI.

Water-supply insufficient. Raising of garden crops proceeding in parts. Standing crops fair. Harvested cholam; outturn fair. Pasture insufficient, fodder available. Condition of cattle good. Employment available. Grain-stocks sufficient. Prospects fair.

MADURA.

Water-supply insufficient except in parts. Ploughing; sowing of paddy and cholam proceeding in parts. Standing crops fair. Harvested paddy; outturn generally fair. Pasture generally sufficient except in one taluk; fodder available. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects fair.

RAMNAD.

Water-supply insufficient except in one taluk. Ploughing; sowing concluding; weeding proceeding; and transplantation of tobacco concluding in parts. Standing crops fair to good, but paddy and ragi withering in parts. Harvested paddy; outturn poor to fair; cotton, tobacco and sugarcane fair. Pasture sufficient; fodder available. Condition of cattle good. Employment available. Grain-stocks sufficient. Prospects fair.

TINNEVELLY.

Water-supply sufficient except under rain-fed tanks. No flow over the Srivaikuntam anaikat, but discharge adequate. Ploughing; sowing of cholam, hemp and paddy proceeding in parts. Standing crops good. Harvested paddy; outturn poor to fair. Pasture scanty; fodder available. Condition of cattle good. Employment available. Grain-stocks sufficient. Prospects fair.

MALABAR.

Water supply sufficient. Standing crops good. Pasture sufficient; fodder available. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects fair.

SOUTH KANARA.

Water-supply insufficient in parts. Ploughing, sowing of paddy commenced in parts. Standing crops fair. Pasture scanty in parts; fodder available. Condition of cattle generally good, but rinderpest prevails in one village. Employment available. Grain-stocks sufficient. Prospects fair.

TRAVANCORE.

Water-supply and pasturage sufficient. Harvest over. Condition of cattle good.

COCHIN.

Water-supply sufficient. Standing crops fair. Pasture sufficient; fodder available. Condition of cattle good.

THE NILGIRIS.

Water-supply sufficient. Ploughing; pitting; manuring; sowing, pruning and weeding of main crops proceeding. Standing crops fair. Harvested tea and coffee; outturn fair. Pasture sufficient; fodder available. Condition of cattle fair. Employment available. Grain-stocks sufficient. Prospects fair.

SEASON TELEGRAM TO THE GOVERNMENT OF INDIA, REVENUE AND AGRICULTURAL DEPARTMENT, SIMLA.

Week ending 14th April 1917.—Rainfall good in Ganjam; light to fair, Vizagapatam, Godavari, Guntur, the Deccan except Bandur, Nellore, North Arcot, Salem, Coimbatore, the West Coast and the Nilgiris; *nil* elsewhere. Standing crops fair to good generally except in parts of one district where they have been slightly damaged by rain and in parts of two others where they are withering or require rain. Harvests of paddy, sugarcane and dry crops proceeding normally; outturn fair to normal generally. Sowings of paddy, sugarcane and dry crops proceeding normally. Condition of cattle generally good. Water-supply insufficient in parts of Godavari, the Deccan except Kurnool, Nellore, South Arcot, the Central except Coimbatore, the South and South Kanara; sufficient elsewhere. Pasture insufficient in four districts and in parts of eleven others; fodder generally available. Prices steady.

DEPT. OF REV. SETT., SUR., LAND REDS. & AGRI.,
BOARD OF REVENUE, MADRAS,
17th April 1917.

T. RAGHAVIAH,
Secretary.

RAINFALL AND PRICES OF THE STAPLE FOOD-GRAINS FOR THE WEEK ENDING 14th APRIL 1917.

Districts.		Rainfall in inches: In the week. 1917	In the week. Average of 25 years ending 1916	Up to the end of the week from 1st April. 1917	Up to the end of the week from 1st April. Average of 25 years ending 1916	Price in Seers (of 80 tolas) per Rupee: Rice. Average for April*	Rice. Last week	Rice. This week.	Ragi. Average for April.	Ragi. Last week.	Ragi. This week.	Cholam. Average for April.*	Cholam. Last week.	Cholam. This week.	Cumbu. Average for April.*	Cumbu. Last week	Cumbu. This week.
Circars	Ganjam	1·2	0·3	1·4	0·4	8·8	8·8	9·0	17·8	16·6	16·7	..	..	..	..	..	.
	Vizagapatam (A.)	0·6	0·3	0·8	0·6	9·7	8·0	8·0	17·0	15·4	15·4	..	‡ 15·8	16·4	17·4	16·8	16·6
	Vizagapatam (L.)	0·4	0·2	0·9	0·5												
	Godavari	0·5	0·1	0·8	0·2	13·2	8·5	8·3	17·7	16·6	15·0	16·3	14·5	11·6	..	18·0	17·8
	Kistna	..	0·1	..	0·2	9·8	8·0	8·3	16·9	13·6	13·5	15·8	‡ 12·1	12·0	..	12·7	13·0
	Guntur	0·1	0·1	0·1	0·1	14·6	7·7	7·7	..	14·4	14·4	15·9	11·4	11·4	17·6	11·1	11·1
Deccan	Kurnool	0·3	0·1	0·2	0·2	9·4	7·5	7·4	..	13·1	14·3	16·6	10·4	13·2	16·7	11·7	11·7
	Fatgarajpalle	0·7	† 0·1	0·7	† 0·2	..	6·6	6·7	..	..	..	..	(a)	11·6	..	11·6	11·1
	Bellary	0·2	0·2	0·3	0·3	8·2	7·4	7·4	..	15·3	13·3	17·6	14·9	16·6	..	..	..
	Sandur	..	† 0·1	0·2	† 0·2	..	7·0	7·0	..	..	..	..	15·0	15·0	..	..	..
	Anantapur	0·4	0·1	0·4	0·1	9·4	8·5	8·1	18·4	16·5	14·6	18·1	14·0	11·9	17·6	16·4	14·1
	Cuddapah	0·2	0·1	0·2	0·1	8·6	7·7	7·6	18·7	12·7	12·4	18·6	12·8	12·9	16·6	12·5	12·7
Carnatic	Nellore	0·3	0·1	0·3	0·2	10·9	8·1	8·2	17·5	13·9	13·2	16·6	11·3	11·5	16·0	10·5	11·0
	Chenglepat	..	0·1	..	0·1	9·7	8·9	8·5	15·7	13·7	13·7	..	..	..	..	..	..
	Madras	..	0·1	..	0·2	8·1	7·1	7·5	14·0	12·2	12·3	..	..	..	..	..	..
	South Arcot	..	0·1	..	0·2	9·5	8·2	8·6	14·8	13·8	13·0	..	..	..	13·4	11·8	11·6
Central	Chittoor	..	0·1	..	0·2	9·9	8·6	8·6	18·1	14·9	14·6	..	..	..	16·1	13·8	14·6
	North Arcot	0·1	0·1	0·1	0·2	9·2	8·5	8·7	16·0	13·8	13·0	..	..	..	14·3	12·8	13·0
	Salem	0·5	0·3	0·8	0·4	8·9	7·8	7·8	16·9	16·0	16·0	14·3	12·4	12·9	15·4	12·1	12·1
	Coimbatore	0·2	0·2	0·2	0·7	8·5	7·5	7·6	15·8	14·1	14·3	15·0	11·9	11·8	14·4	10·9	12·9
	Trichinopoly	..	0·2	..	0·3	9·0	7·4	7·4	16·4	13·8	13·5	15·3	14··	14·6	14·9	11·6	11·8
South	Tanjore	..	0·3	..	0·3	9·5	8·1	8·1	16·6	15·5	15·6	..	..	..	..	13·7	13·7
	Pudukkottai	..	0·1	..	0·2	..	7·4	7·6	..	13·1	15·7	..	12·3	13·1	..	13·7	15·6
	Madura	..	0·6	..	0·6	9·5	7·2	7·2	16·4	12·9	12·8	14·1	12·6	12·6	13·5	10·4	10·2
	Ramnad	..	0·3	0·3	0·7	8·2	7·1	7·1	15·6	12·9	13·0	14·6	12·3	12·3	13·3	11·1	11·1
	Tinnevelly	..	0·6	0·6	0·9	8·6	7·2	7·3	15·9	12·0	11·7	14·2	11·6	13·0	12·8	10·1	10·1
West Coast	Malabar	0·4	0·5	0·9	1·2	8·0	7·4	7·4	..	..	..	..	..	..	..	..	..
	South Canara	0·5	0·3	0·5	0·4	10·2	7·9	7·8	..	..	..	..	..	..	..	..	..
	Travancore	0·1	1·1	0·6	1·8	..	7·4	7·4	..	..	..	..	..	..	..	..	..
	Cochin	0·3	† 0·7	0·6	† 1·0	..	7·0	7·0	..	..	..	..	..	..	..	..	..
Hills	The Nilgiris	0·3	0·7	1·3	1·2	8·2	8·3	6·0	14·2	13·6	12·8	..	..	..	..	..	..

A., = Agency. L., = Littoral. * Average of the 10 years ending 1915–16. † Average of 10 years. ‡ Revised figure. (a) Not sold.

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SUPPLEMENT TO PART III

OF

THE FORT ST. GEORGE GAZETTE.

No. 7.] MADRAS, TUESDAY EVENING, APRIL 17, 1917. [Price, 1 anna.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

Bills introduced in the Indian Legislative Council, Reports of Select Committees presented to the Council, and Bills published under Rule 23.

ഇന്ത്യൻ നിയമനിർമ്മാണ സഭയിൽ കൊണ്ടുവന്ന ബില്ലുകളും സിലക്ട് കമ്മിറ്റികൾ കൗൺസിലിനെ ഏൽപ്പിച്ച റിപ്പോർട്ടുകളും 23 - ാം ചട്ടപ്രകാരം പ്രസിദ്ധപ്പെടുത്തിയ ബില്ലുകളും.

താഴെ പറയുന്ന ബിൽ 1917 മാർച്ച് 29 - ാം തീയതി ഇന്ത്യൻ നിയമനിർമ്മാണ സഭയിൽ കൊണ്ടുവരപ്പെട്ടു :—

No. 10 of 1917.

1917 ലെ 10 - ാം നമ്പർ.

A BILL TO AMEND THE INDIAN TRUSTS ACT, 1882.

1882 ലെ ഇന്ത്യൻ ട്രസ്റ്റേഴ്സ് ആക്ടിനെ ഭേദഗതിപ്പെടുത്തുന്നതിനുള്ള ഒരു ബിൽ.

1882 ലെ 2. 1882 ലെ ഇന്ത്യൻ ട്രസ്റ്റേഴ്സ് ആക്ടിനെ ഭേദഗതിപ്പെടുത്തുന്നതു യുക്തമായിരിക്കയാൽ ഇതിനാൽ താഴെ പറയുംപ്രകാരം നിയമിച്ചിരിക്കുന്നു :—

ചുരുക്കപ്പേർ 1. ഈ ആക്ടിനെ ഇന്ത്യൻ ട്രസ്റ്റേഴ്സ് (ഭേദഗതിപ്പെടുത്തുന്ന) 1917 ലെ ആക്ടെന്നും പേർ പറയാം.

1882 ലെ 2. 2. 1882 ലെ ഇന്ത്യൻ ട്രസ്റ്റേഴ്സ് ആക്ടിന്റെ 20 - ാം വകുപ്പ് (ഒ) ഖണ്ഡത്തിനൊടുവിൽ താഴെ പറയുന്ന വാക്കുകൾ ചേർക്കണം : അതായതു—"ആയാൾ ഈ സഭയിൽ ഇന്ത്യാ ഗസ്റ്റേറ്റ് സെക്രട്ടറി പലിശക്കുള്ള മൽസ്വാതിലെ ഏതെങ്കിലും ഓഹരിയോ സ്റ്റോക്കോ ഈടുപ്പെടുത്തിയ ബോംബെ സെൻട്രൽ കൊ ഓപ്പറേറ്റിവ് ബാങ്കിന്റെ ഡിബെഞ്ചർ ഷെയർ ഷെയർ ഓഹരികളിലോ,"

ഉദ്ദേശകാരണങ്ങളുടെ വിവരണം.

ട്രഷറിപ്പണിയെ ബൊബെ സെൻട്രൽ കൊ-ഓപ്പറേറ്റിവ് ബാങ്കുകളും ആയിലാ കാസംപ്രതിനിധി ഇന്ത്യാ സ്റ്റോറേജ് സെക്രട്ടറിയും തമ്മിൽ 1911 ഒക്ടോബർ 7 - ാം തീയതി ചെയ്ത കരാറുപ്രകാരം ആ ബാങ്കുകളുടെ അടച്ചു കഴിഞ്ഞതും ബാക്കി തുലിന്റെ പുനരിടപാടുകളുടെ ഡിബെഞ്ചർ ശിട്ടകം കൊടുത്തതിനു ശേഷവും ഉണ്ടാകുന്ന ഡിബെഞ്ചർ ശിട്ടകം ട്രഷറിയിൽ കൊടുത്തു തീർക്കയോ ചിലപ്പോൾ കൊടുക്കുന്നതിനു പകരം ആ ബാങ്കുകാർ കൊടുക്കുന്ന ഡിബെഞ്ചർ ശിട്ടകളിന്മേൽ കൊല്ലത്തിൽ നാലിനു നാലുശതമാനം പലിശ കൊടുക്കുന്നതിനു ആലോചന സഭയിൽ ഇന്ത്യാ സ്റ്റോറേജ് സെക്രട്ടറി ഏർപ്പാടു ചെയ്തിരിക്കുന്നു. ആ ബാങ്കുകൾ സഹായസംഘങ്ങളുടെ അപേക്ഷകരായിരുന്നതുകൊണ്ടു ഇന്ത്യൻ കമ്പോട്സ്സൂഷൻ അപേക്ഷകരായ ആ ബാങ്കുകൾക്കു ഡിബെഞ്ചർ ശിട്ടകം 1882 ലെ ഇന്ത്യൻ ട്രസ്റ്റുകൾ 20 - ാം വകുപ്പിലെ ഇ പ്രകാരം (d) ബണ്ടുപ്രകാരം ട്രസ്റ്റുകാർക്കു കൊടുക്കുന്നതായ ഉറപ്പു പത്രങ്ങളായിരുന്നതിനാൽ, എന്നാൽ ഇ പ്രകാരം നിലയിൽ ഒരു ഡിബെഞ്ചർ ശിട്ടകം കൊടുത്തു തുലച്ചുവരുത്തുന്ന ഉറപ്പു പത്രങ്ങളായിരുന്നതു കൊണ്ടും പരസ്പരസഹായസംഘങ്ങളുടെ ഉറപ്പു പത്രങ്ങളെപ്പോലെയുള്ള ഉറപ്പുപത്രങ്ങളിൽ ഉപയോഗിക്കുന്നതിനു ഇന്ത്യൻ കമ്പോട്സ്സൂഷൻ അംഗീകരിച്ചിരുന്നതുകൊണ്ടും ഈ ഡിബെഞ്ചർ ശിട്ടകം പലിശക്കിട്ടുന്നതു സാധാരണയായി നിർവഹിക്കുകയും ചെയ്യാൻ പാടില്ലാത്തതായിരുന്നു. അങ്ങിനെയിരിക്കെ ബൊ ബെ സംസ്ഥാനത്തിലുള്ള ഇതിൽപ്പിന്നീൽ ചെയ്യുന്ന ചില വലിയ വർത്തമാനങ്ങളുടെ ഏകാഗ്രയാഗമായി നിലയിൽ കരാറു മുതലുകൾ കൈപ്പറ്റുന്നതിനു തക്കവണ്ണം ന്യായമായ ഒരു പലിശ കിട്ടുന്നുണ്ടോ എന്നതു ആളുടെ വർത്തമാനത്തിനധികമായി ശ്രദ്ധകൊടുക്കേണ്ടതായിരിക്കുന്നു. അതുകൊണ്ടു ഇപ്പോഴുള്ള ഡിബെഞ്ചർ ശിട്ടകങ്ങൾ പുതുക്കിക്കൊടുക്കുന്നതിനു പകരം ഇന്ത്യാ സ്റ്റോറേജ് സെക്രട്ടറി പലിശക്കിട്ടുന്നവരുടെ അവകാശത്തെ നിലനിറുത്തുന്നതിനായി ഡിബെഞ്ചർ ശിട്ടകം പുതുവാ ഇപ്പോഴത്തെ അവസ്ഥയിൽ-തന്നെ കൊടുക്കുന്നില്ല.

ഈ ഭേദഗതി ശരിയാക്കുന്നതിനു പ്രയോജനകരമായ ഒരു സ്ഥാപനത്തിന്റെ പ്രവൃത്തി കൊണ്ടു ഭരണം ചെയ്യുന്ന ഒരു വൈമുഖ്യത്തെ നീക്കം ചെയ്യുന്നതും ആകുന്നു വരുന്നതാൻപോകുന്ന ഗവർമെന്റിന്റെ ഉദ്ദേശം. ഈ മേരാ ട്രഷറിപ്പണിയിലെ ബൊ ബെ സെൻട്രൽ കൊ-ഓപ്പറേറ്റിവ് ബാങ്കുകൾ ഡിബെഞ്ചർ ശിട്ടകങ്ങൾ പ്രത്യേകമായി ബാധകമാകുന്നു. ആ കമ്പനിയുടെ രേഖകളിൽ ഇപ്പോഴുള്ള മറ്റു യാതൊരു ബാങ്കിന്റെയും കയ്യിലോ സ്റ്റോറേജ് സെക്രട്ടറി പലിശക്കിട്ടുന്നവരുടെ ഒപ്പിട്ടിട്ടില്ല എന്നുള്ളതാണു. ഇപ്രകാരം 6,68,000 രൂപയ്ക്കുവരെയുള്ള ഡിബെഞ്ചർ ശിട്ടകം (ആ ബാങ്കിനുള്ളതു) പുതുക്കിയിട്ടുണ്ടു. ഡിബെഞ്ചർ ശിട്ടകളെ കരാറിലുള്ള മുതൽ ഉറപ്പിക്കുന്നതിനു ഉറപ്പു പത്രങ്ങളാക്കിത്തീർക്കുന്നതിനാൽ ഏറ്റവും വലിയ സംഖ്യവരെ അവയെ കൊടുക്കുന്നതു നിർത്തുകയോടെ കടത്തിനു ഒരു നിവാരണമാർഗ്ഗം ഉണ്ടാക്കുവാനായി അപ്പാൻ പ്രയാസമില്ലാത്ത ഗവർമെന്റുകളുടെ വായ്പാരീതിക്കുവിധത്തിൽ പരസ്പരസഹായസംഘങ്ങൾക്കു മൂലധനം കൊടുക്കുന്നതിനുവേണ്ടി തക്കതായ ഒരു മാർഗ്ഗത്തിൽനിന്നു ഉപകാരം ലഭിപ്പാൻ ഇടയുണ്ടാകുന്നതിനും ഈ ഭേദഗതികൊണ്ടു ബാങ്കിനെ കഴിയുന്നുകാരണമാകുമെന്നു വിശ്വസിക്കുന്നു.

1917 ജനുവരി 18-ാം.

ബോംബായി കൗൺസിലിനുവേണ്ടി,

എ. പി. മുഡ്ഡിമൻ,
ഇന്ത്യാഗവർമെന്റ് സെക്രട്ടറി,
നിയമനിർമ്മാണ ഡിപ്പാർട്ടുമെന്റ്.

(A true translation.)

KERALA VARMA,
Malayalam Translator to Government.

1908 ലെ ഇന്ത്യൻ രജിസ്ട്രേഷനാക്ട് ഇനിയും ഭേദപ്പെടുത്തുവാനുള്ള ഒരു ബില്ലിനെ പറ്റിയുള്ള താഴെ പറയുന്ന റിപ്പോർട്ട് 1917 മാർച്ച് 2നു ഇന്ത്യൻ നിയമനിർമ്മാണ സഭയിൽ ബോധിപ്പിച്ചു :—

1908 ലെ ഇന്ത്യൻ രജിസ്ട്രേഷനാക്ട് ഇനിയും ഭേദപ്പെടുത്തുവാനുള്ള ബിൽ അഭിപ്രായത്തിനായയച്ചു കിട്ടിയ സിലക്ട് കമ്മിറ്റിയിലെ ഭൂരിഭാഗത്തിന്റെ താഴെ ഒപ്പിട്ടിരിക്കുന്ന ഞങ്ങൾ ഈ ബില്ലിനെയും മാറ്റിനിൽ കുറിച്ചിട്ടുള്ള ഭേദഗതികളെയുംപറ്റി ആലോചിച്ചു ഞങ്ങളുടെ അഭിപ്രായം റിപ്പോർട്ട് ആയി താഴെപ്പറയുന്നു.

[illegible] യോഗത്തിൽ ഹാജരുണ്ടായിരുന്നതും ഈ റിപ്പോർട്ടിൽ ഒപ്പിട്ടിട്ടുള്ളതുമായ മിസ്റ്റർ സെക്രട്ടറി ഓഫ് സ്റ്റേറ്റിന്റെ കൗൺസിലിലെ മെമ്പർ പി. രാജഗോപാലാചാരി, സി.ഐ.ഇ., ഡയറക്ടർ 1914 ആഗസ്റ്റ് 6-ാം തീയതി വരെ കമ്മിറ്റിയുടെ മെമ്പറായിരുന്നു.

2. ഒരു രജിസ്ട്രാരോ സബ് രജിസ്ട്രാരോ രജിസ്ട്രേഷനായി ഒരു ആധാരം സ്വീകരിച്ചിരിക്കുന്ന സന്ദർഭങ്ങളിൽ നമ്മുടെയിടയിൽ നിലവിലുള്ള നിയമപ്രകാരം ആ ആധാരം നാലു മാസത്തിനുള്ളിലോ ആ ആധാരം ബിൽ നിയമമാക്കുന്നതിനു മുമ്പു കഴിഞ്ഞിരുന്നതായിരുന്ന സന്ദർഭങ്ങളിൽ ബിൽ നിയമമായ തീയതി മുതൽ നാലു മാസത്തിനുള്ളിലോ ആധാരം ഹാജരാക്കുവാൻ കക്ഷിയോടാവശ്യപ്പെടുന്നതിനെ കമ്മിറ്റി വിചാരിച്ചു. ഈ സന്ദർഭങ്ങളിൽ ഒരു സ്ഥിരമായ നിബന്ധന ഈ ആക്ടിലുണ്ടായിരിക്കേണമെന്നും വേണ്ടി വന്നാൽ ഇപ്പോഴുള്ളതിനെക്കാൾ നാലധികം സംഗതിയിൽ അപ്രകാരം ഉപയോഗപ്പെടുത്താൻ കഴിയുന്നതാണെന്നും കമ്മിറ്റി ആലോചിച്ചിരിക്കുന്നു.

3. മേൽ കാരണങ്ങളുടെ വിവരണത്തിൽ പ്രസ്താവിച്ചിട്ടുള്ള പ്രിവി കൗൺസിലിന്റെ തീർപ്പിനുശേഷം യുണൈറ്റഡ് പ്രൊവിൻസുകളിലെ രജിസ്ട്രാപ്പീസുകളിൽ ഇപ്പോഴുള്ളതിനെക്കാൾ അധികം ഹാജരുണ്ടാവാൻ പല സ്ത്രീപുരുഷന്മാരും ബാദ്ധ്യസ്ഥരായിത്തീരുമെന്നു ബോദ്ധ്യമുണ്ടാക്കിയ ബിൽ കൊണ്ടുവന്ന ആൾ വിചാരിച്ചു. എന്നാൽ ഇങ്ങിനെയുള്ള മേൽപ്പറഞ്ഞ കേസ്സുകളുടെ എണ്ണത്തിനെപ്പറ്റിയും അവയുടെ കാര്യത്തിൽ വീണ്ടും നടപടികൾ നടത്തേണ്ടുന്ന കൂടുംപെരുമാറ്റത്തെപ്പറ്റിയും കമ്മിറ്റിക്കു യാതൊരു വിവരവുണ്ടായിരുന്നില്ല. ഒന്നോ രണ്ടോ സംസ്ഥാനങ്ങളിലും അങ്ങിനത്തെ കേസ്സുകളുണ്ടായിട്ടുണ്ടെന്നു വിശ്വസിപ്പാൻ യാതൊരു കാരണവുമില്ലാത്തതിനാൽ ഒരു സംഗതിയെപ്പറ്റി വേണ്ട വിധം പ്രവൃത്തിപ്പാൻ യുണൈറ്റഡ് പ്രൊവിൻസുകാരെ തന്നെ ഏല്പിക്കുന്നതു നന്നായിരിക്കുമെന്നു കമ്മിറ്റി വിചാരിക്കുകയും ആവശ്യ സംഗതി കൂടാതെ കാര്യത്തിൽ വേണ്ടതില്ല പ്രവൃത്തിപ്പാനായി ഈ ബില്ലിൽ വല്ല നിബന്ധനയും ഉണ്ടായിരിക്കേണമെന്നു ശിഫാർസ് ചെയ്വാൻ മടിയുള്ളവരായിരിക്കുകയും ചെയ്തു.

4. കൗൺസിൽ കല്പിച്ചപ്രകാരം താഴെ കാണുന്നപ്രകാരം ബിൽ പ്രസിദ്ധപ്പെടുത്തിയിരിക്കുന്നു :—

ഇന്ത്യയിൽ.

ഗവർണർ. ജീയോ.

ഫോർട്ട് സെന്റ് ജോർജ് ഗവർമെന്റിൽ ... 1915 നവമ്പർ 30നു.

നാട്ടു പാലക്കുടിൽ.

സ്ഥലനാമം.		മണി.		തീയതി.
തെറിമാരി ..	...	തവിഴ് ..	...	1915 ഡിസമ്പർ 7-ാം.
		തെലുങ് ...	...	
		ഹിന്ദുസ്ഥാനി	...	
		കന്നാടക	...	
		മലയാളം ..	..	

5. ഒരു ബിൽ വീണ്ടും പ്രസിദ്ധപ്പെടുത്തുന്നതു തെരഞ്ഞെടുക്കപ്പെട്ട കമ്മിറ്റിയുടെ നിർദ്ദേശപ്രകാരമായിരിക്കുമെന്നു വിചാരിക്കുകയും അതിനാൽ അതു വീണ്ടും പ്രസിദ്ധപ്പെടുത്തണമെന്നുള്ള നിയമം ഡിസ്പെൻസ് ചെയ്യുന്നു.

എം. എം. മാളവ്യാ.
തർ. എച്ച്. ക്രാഡോക്.
ജി. തർ. ലൊണ്ടിസ്സ്.
എ. പി. മുസ്ലിയർ.
ഇ. ഡി. മക്ലഗൻ.
കെ. വാക്കർ.
ബി. എൻ. ശർമ്മാ.
മസൂദ് ഹൊസൈൻ.

1915 ഡി. 17-ാം.

No. 18 of 1915.

1915 ലെ 18 - ാം നമ്പർ.

A BILL FURTHER TO AMEND THE INDIAN REGISTRATION ACT, 1908.

[*As amended by the Select Committee.*]

1908 ലെ ഇന്ത്യൻ രജിസ്ട്രേഷൻ ആക്ട് ഇനിയും ഭേദപ്പെടുത്തുന്നതിനുള്ള ഒരു ബിൽ.

[സിലക്ട് കമ്മിറ്റി ഭേദപ്പെടുത്തിയപ്രകാരമുള്ളത്]

1908 ലെ ഇന്ത്യൻ രജിസ്ട്രേഷൻ ആക്ട് ഇനിയും ഭേദപ്പെടുത്തുന്നതു യുക്തമായിരിക്കയാൽ ഇതിനാൽ താഴെ പറയുംപ്രകാരം നിയമിച്ചിരിക്കുന്നു :— 1908 ലെ 16.

ചുരുക്കപ്പേർ.

1. ഒരു ഭേദഗതി ഇന്ത്യൻ രജിസ്ട്രേഷൻ ആക്ട് (ഭേദപ്പെടുത്തുന്നു) 1915 ലെ ആക്ടെന്നു പേർ പറയാം.

1908 ലെ 16 - ാം ആക്ട് 23 - ാം വകുപ്പിനുശേഷം 23 A എന്ന വകുപ്പു ചേർക്കുന്നു.

2. 1908 ലെ ഇന്ത്യൻ രജിസ്ട്രേഷൻ ആക്ട് 23 - ാം വകുപ്പിനുശേഷം താഴെ പറയുന്ന വകുപ്പു ചേർക്കണം. അതായിതു :— 1908 ലെ 16.

"23 - A ഒരു ജില്ലയിൽ [വിചാരിതമായി] എന്തുതന്നെ നടപ്പായിരുന്നാലും [വല്ല കാര്യത്തിലും വ്യവഹാരത്തിലും ഒരു ആധാരം അതു ഹാജരാക്കുന്നതിനു മുമ്പായി തദ്ദിക്കാരപ്പെട്ടതായ ഒരു ആധാരത്തിൽ നിന്നു ഒരു രജിസ്ട്രാരോ സബ് രജിസ്ട്രാരോ രജിസ്റ്റർ ചെയ്യുന്നതായി സ്ഥിരപ്പെടുകയും അതിനെ രജിസ്ട്രേഷനെയും ചെയ്തിരിക്കുന്നപക്ഷം ഒരു

ചില ആധാരങ്ങൾ പിന്നെ രജിസ്റ്റർ ചെയ്യേണ്ടതില്ല.

വക ആധാരപ്രകാരം തീറ്റ് ചെയ്യുന്ന, വല്ല ഭൂമിയും ഒരുവക ആധാരം രജിസ്റ്റർ ചെയ്തിരിക്കുന്നതു അസാധുവായിട്ടുള്ളതല്ലെന്നുള്ള ആയാം ഒന്നാമതായി അറിഞ്ഞതിനു ശേഷം, രണ്ടാമതായിട്ടുള്ളതിൽ ഒരു ആധാരം എല്ലാ ഡിസ്ട്രിക്ടിൽ രജിസ്റ്റർ ചെയ്തിരുന്നപക്ഷം ആ ഡിസ്ട്രിക്കിലെ രജിസ്ട്രാരുടെ ആപ്പീസിൽ 6 - ാം ഭാഗത്തിലെ നിബന്ധനകളെ അനുസരിച്ചു വീണ്ടും രജിസ്റ്റർ ചെയ്വാനായി ഒരുവക ആധാരം ഹാജരാക്കുകയോ അതിനെ ഹാജരാക്കിക്കുകയോ ചെയ്യാവുന്നതാകുന്നു; ഒരു ആധാരം ഹാജരാക്കുന്നതിനു പ്രേരണയായി അധികാരപ്പെടുത്താത്ത ഒരു ഭൂമിയിൽനിന്നു അതിനെ രജിസ്റ്റർ ചെയ്വാനായി അങ്ങനെ സമീകരിച്ചിരിക്കുന്നുവെന്നു രജിസ്ട്രാർക്കു ബോദ്ധ്യമാകുന്നപക്ഷം അല്ലാ രജിസ്ട്രാക്കിയില്ലാതിരുന്നാലോ ഇപ്രകാരവും വീണ്ടും രജിസ്റ്റർ ചെയ്യുന്നതിനു അതിനെ ഹാജരാക്കിയിരിക്കുന്നു 4 - ാം ഭാഗപ്രകാരം അനുവദിച്ചിട്ടുള്ള കാലാവധിക്കുള്ളിൽ രജിസ്റ്റർ ചെയ്വാനായി ഹാജരാക്കിയിരുന്നാലോ ഇപ്രകാരവും ഒരു ആധാരം വീണ്ടും രജിസ്റ്റർ ചെയ്വാൻ താമസം കൂടാതെയും ഒരുവർഷം രജിസ്റ്റർ ചെയ്യുന്നതിനെ പറ്റിയുള്ള ഒരു ആക്ടിലെ എല്ലാ നിബന്ധനകളും ഒരുവക വീണ്ടും രജിസ്റ്റർ ചെയ്യലിനു സംബന്ധിക്കുന്നതും ആകുന്നു. ഈവക ആധാരത്തെ ഒരു വകുപ്പിലെ നിബന്ധനകളനുസരിച്ചു ക്രമമായി വീണ്ടും രജിസ്റ്റർ ചെയ്തിരിക്കുന്നപക്ഷം അതിൽ അല്ലാതെയും രജിസ്റ്റർ ചെയ്തിരുന്ന തീയതി മുതൽ എല്ലാ കാര്യങ്ങൾക്കായും ക്രമമായി രജിസ്റ്റർ ചെയ്തിരുന്നതായി വിചാരിക്കേണ്ടതാകുന്നു.

എന്നാൽ ഒരു വകുപ്പു സംബന്ധിക്കുന്ന ഒരു ആധാരപ്രകാരം തീറ്റ് ചെയ്യുന്ന വല്ല ഭൂമിയും ആ ആധാരം രജിസ്റ്റർ ചെയ്തിരിക്കുന്നതു അസാധുവായിരുന്നുവെന്നു അയാൾക്കു മുമ്പു അറിവു കിട്ടിയകാലം എത്രതന്നെയായിരുന്നാലും

* തീയതി മുതൽ മൂന്നു മാസത്തിനുള്ളിൽ ഒരു വകുപ്പുപ്രകാരം വീണ്ടും രജിസ്റ്റർ ചെയ്യുന്നായി അതിനെ ഹാജരാക്കുകയോ ഹാജരാക്കിക്കുകയോ ചെയ്യാവുന്നതാകുന്നു.]"

* ആക്ട് പാസ്സാക്കിയ തീയതി ഇവിടെ ചേർക്കുക.

എം. പി. ഗുപ്തൻ,
ഇന്ത്യാ ഗവർമെന്റ് സെക്രട്ടറി,
നിയമനിർമ്മാണ വിഭാഗത്തിലെ.

(A true translation)

KERALA VARMA,
Nivi yalam Translator to Government.

Acts of the Indian Legislative Council assented to by the Governor General.

ഇന്ത്യൻ നിയമനിർമ്മാണ സഭയുടെ താഴെ പറയുന്ന ആക്ടിനു 1917 ഫിബ്രുവരി 28 - ാം തീയതി ഗവർണ്ണർ ജനറലുടെ സമ്മതം സിദ്ധിക്കുകയും ആയതു എല്ലാവരുടെയും അറിവിനായി ഇതിനാൽ പ്രസിദ്ധമാക്കുകയും ചെയ്തിരിക്കുന്നു :—

ACT No. IV of 1917.
1917 ലെ 4 - ാം നമ്പർ ആക്ട്.

AN ACT TO AUTHORISE THE SUSPENSION OF CERTAIN SENTENCES PASSED BY COURTS-MARTIAL UNDER THE INDIAN ARMY ACT, 1911, AND FOR OTHER PURPOSES.

1911 ലെ ഇന്ത്യൻ പട്ടാള ആക്ടപ്രകാരം കോർട്ട് മാർഷൽ സഭകൾ കല്പിച്ചിട്ടുള്ള ചില ശിക്ഷകൾ നിറുത്തിവെക്കുന്നതിനധികാരപ്പെടുത്തുവാനും മറ്റു കാര്യങ്ങൾക്കും വേണ്ടിയുള്ള ഒരു ആക്ട്.

1911 ലെ ഇന്ത്യൻ പട്ടാള ആക്ട് ബാധിക്കുന്ന ആളുകൾക്കു ഒരു യുദ്ധകാലത്തു കല്പിച്ചിരിക്കുന്ന തടവു മുതൽ കടത്തൽ എന്നീ ശിക്ഷകൾ നിറുത്തിവെക്കുന്നതിനു അധികാരപ്പെടുത്തുന്നതിനും മറ്റു സംഗതികൾക്കുവേണ്ടി നിബന്ധനകളോടുകൂടിയും അല്ലാതെയും ഇതിനാൽ താഴെ പറയുംപ്രകാരം നിയമിച്ചിരിക്കുന്നു : —

1911 ലെ 5.

ചുരുക്കപ്പേരും വ്യവസ്ഥയും പ്രബലതയിലിരിക്കുന്ന കാലവും.

1. (1) ഈ ആക്ടിനു 1917 ലെ ഇന്ത്യൻ പട്ടാള (ശിക്ഷകൾ നിറുത്തിവെക്കുന്നു) ആക്ടെന്നു പേർ പറയാവുന്നതും ഇതിനെ പ്രധാന ആക്ടിന്റെ രണ്ടാം ഭാഗമായി വ്യാഖ്യാനിക്കേണ്ടതും ആകുന്നു.

(2) ഈ ആക്ടം നിലനില്ക്കുന്ന കാലത്തു അതിനുശേഷം ഒരു മാസത്തേക്കു പ്രബലതയിലിരിക്കുന്നതാകുന്നു.

അർത്ഥവിവരണം.

2. ഒരു ആക്ടിൽ വിഷയത്തിലോ സന്ദർഭത്തിലോ വിരുദ്ധമായി യാതൊന്നുമില്ലാത്തപക്ഷം,—

(1) "കൂട്ടി അയക്കപ്പെട്ട" എന്നതിൽ തടവിലേക്കു കൂട്ടി അയക്കുന്നതും പട്ടാള ജയിലാക്കുന്നതിൽ തടവിൽ വെക്കുന്നതും ഉൾപ്പെടുന്നതാകുന്നു. "തടവു" എന്നതിൽ ഇരുവക തടവിനെയും ഉൾപ്പെടുന്നതാകുന്നു ;

(2) "തദ്ദേശീയ പട്ടാളാധികാരി" എന്നതിനു ഒരു മേല്പറഞ്ഞ പട്ടാളാധികാരി എന്നോ ഒരു മേല്പറഞ്ഞ പട്ടാളാധികാരിയാൽ ക്രമമായി അധികാരപ്പെടുത്തിയ വല്ല ജനറലോ ഫീൽഡ് ആപ്പീസറുടെ സ്ഥാനത്തിൽ കവിയാത്ത സ്ഥാനമുള്ള മറ്റു ഓഫീസറോ എന്നോ അർത്ഥമാകുന്നു ;

1911 ലെ 5.

(3) "പ്രധാന ആക്ട്" എന്നതിനു 1911 ലെ ഇന്ത്യൻ പട്ടാള ആക്ടെന്നർത്ഥമാകുന്നു ;

(4) "ശിക്ഷ" എന്നതിനു പ്രധാന ആക്ടു ബാധിക്കുന്ന ഒരാൾക്കു ഏതും കല്പിച്ചതോ ശിക്ഷ കുറക്കുകയോ ഓറുകയോ ചെയ്തു കല്പിച്ചതോ ആയ നാടു കടത്തൽ ശിക്ഷയൊ തടവു ശിക്ഷയൊ എന്നർത്ഥമാകുന്നു ; "ശിക്ഷിച്ചു" എന്നതിനു അതിനനുരൂപമായ അർത്ഥമുണ്ടാകുന്നതാകുന്നു ;

(5) "മേല്പറഞ്ഞ പട്ടാള അധികാരി" എന്നതിനു താഴെ പറയുന്ന വല്ല അധികാരിയും എന്നർത്ഥമാകുന്നു, അതായതു : ഇന്ത്യയിലെ കമാണ്ടർ ഇൻ ചീഫോ കമാൻഡർ

കുറഞ്ഞ സ്ഥാപനമായ കാക്കയ ഏതു സൈന്യത്തിലെ സൈന്യാംഗത്തിലോ വിഭാഗത്തിലോ ഉദ്യോഗത്തിലെ അംഗപൂർണ്ണതക്കു തനിപ്പുള്ള ട്രൂപ്പിലോ ഡിവിഷനിലോ സേവിച്ചിരുന്നതായ ഒരാളിലെ പോലീസിന് കുറ്റപ്പിസ്സറോ ഫസ്റ്റ്ക്ലാസ്സനോ ആയിൽ യുദ്ധ സേവകം ചെയ്യുന്ന വല്ല പട്ടാള ഉദ്യോഗസ്ഥനും കാണിച്ചു ഡിസ്ചാർജ് സർട്ടിഫിക്കറ്റിനെ ഒരു പട്ടാളത്തിലെ ഓഫീസർ ആ പട്ടാളത്തിലെ ഉദ്യോഗസ്ഥനായിരിക്കുന്ന ഒരു സൈന്യത്തിലോ ഫോഴ്സ് കമാണ്ടിന്ന് അയച്ചിട്ടുള്ള സർട്ടിഫിക്കറ്റിനെ ഉൾപ്പെടുന്നതു കൂടുന്നതും.

ശിക്ഷ നിശ്ചയിക്കൽ.

3. (1) ക്രിമിനൽ നടപടി സംബന്ധമായ ഒരാളെ ശിക്ഷിപ്പാനുള്ള കാര്യത്തിൽ ശിക്ഷ സ്ഥിരപ്പെടുത്തുന്നതിനോ സ്ഥിരപ്പെടുത്തുന്ന ഉദ്യോഗസ്ഥനോ സ്ഥിരപ്പെടുത്തുവാൻ അധികാരമില്ലാത്ത ഒരു ശിക്ഷയുടെ കാര്യത്തിൽ വിചാരണ നടത്തുന്ന ഉദ്യോഗസ്ഥനോ കോട്ട് ഓഫ് അഡ്വക്കേറ്റിന്റെ ശിക്ഷ കല്പിക്കുന്നതിനു പ്രധാന ആക്ടിലെന്തുണ്ടെന്നുണ്ടായിരുന്നാലും ഒരു ഡിസ്ട്രിക്ട് പട്ടാള അധികാരിയുടെ കല്പനകൾ കിട്ടുന്നതുവരെ ആരുടെ ആജ്ഞ കൂടാതെ ഒരുത്തരെ (പിരിച്ചയക്കുവാൻ പാത്രമാണെങ്കിൽ) സേവകത്തിൽനിന്നു പിരിച്ചയക്കുകയോ ചെയ്തുകൂടാത്തതാണെന്നു കല്പിക്കുവുന്നതാകുന്നു.

(2) അങ്ങിനെ ശിക്ഷ കല്പിച്ചിരിക്കുന്ന വല്ല കുറക്കാരന്റെയും സംഗതിയിൽ, ഒരു ഡിസ്ട്രിക്ട് പട്ടാളാധികാരി—

(a) തന്റെ കല്പനകൾ കിട്ടുന്നതുവരെ ആരുടെ കുറക്കാരനെ കൂടി അയച്ചു കൂടാത്തതാണെന്നു കല്പിക്കയും ;

(b) കുറക്കാരനെ ഉടനെതന്നെ കൂടി അയച്ചിരിക്കുന്നതാണെങ്കിലും ശിക്ഷ നിന്നിവെക്കുകയും ;

ചെയ്യുവുന്നതാകുന്നു.

(3) കുറക്കാരനെ കൂടി അയയ്ക്കുന്നതിനു മുമ്പെ ഒരു ഡിവിഷൻ കോർട്ടുമാർഷലും ഒരു ശിക്ഷ നിന്നിവെച്ചിരിക്കുന്ന സംഗതിയിൽ അയാൾ ബന്ധനാവസ്ഥയിലാണെങ്കിൽ അയാളെ വിട്ടയപ്പിക്കുന്നതിനും ക്രിമിനൽ നടപടിയിലെന്തുണ്ടെന്നുണ്ടായിരുന്നാലും ആ ശിക്ഷാപ്രകാരം താമസിയാതെ പിന്നെയും കൂടി അയക്കുന്നതുവരെ ആ ശിക്ഷ നടത്തിയിടുവാൻ പാടില്ലാത്തതും ആകുന്നു.

(4) കുറക്കാരനെ കൂടി അയച്ചതിനുശേഷം ഒരു ഡിവിഷൻ കോർട്ടുമാർഷലും ഒരു ശിക്ഷ നിന്നിവെക്കുന്ന സംഗതിയിൽ അയാളെ വിട്ടയക്കുന്നതിനും ആ ശിക്ഷാപ്രകാരം അയാളെ പിന്നെയും കൂടി അയക്കുന്നതുവരെ ആ ശിക്ഷ നടത്തിയിടുവാൻ പാടില്ലാത്തതും ആകുന്നു.

(5) ഈ ഭാഗപ്രകാരം ഏതു കുറക്കാരന്റെ ശിക്ഷ നിന്നിവെച്ചിരിക്കുന്നതായാലും അയാൾ ചെന്നു ചേർന്ന ഒരു ശിക്ഷ വിട്ടൊഴിഞ്ഞിട്ടുണ്ടായിരുന്നാലും അയാളെ ശിക്ഷിച്ച ആളോ ഏതു കോടതിയോ ഡിപ്പാർട്ടുമെന്റിലോ സേവകം ചെയ്തിരുന്നതായാലും അതുകൊണ്ടു മറ്റൊരു കോടതിയോ ഡിപ്പാർട്ടുമെന്റിലോ വീണ്ടും സേവകം ചെയ്യണമെന്നു അയാളോടായാലും കല്പിക്കുന്നതുമാകുന്നു.

(6) ഈ ഭാഗപ്രകാരം ഒരു ശിക്ഷ നിന്നിവെച്ചിരിക്കുന്ന സംഗതിയിൽ തന്റെ മേലധികാരിയായ ഒരു പട്ടാള അധികാരി അക്കാര്യം വല്ല കാലത്തും പുനരാലോചന ചെയ്യുന്നതും ഈ മാസത്തിൽ കഴിയാതെയുള്ള ഇടക്കാലത്തിനു അതിനെ ചെയ്യണമെന്നും കല്പിക്കുന്നതും അങ്ങിനെ വല്ല പുനരാലോചനയും ചെയ്യുമ്പോൾ കുറ്റം സ്ഥാപനമായിരിക്കുന്ന സംഗതിയിൽ കുറക്കാരന്റെ നടപടി ശിക്ഷ വിട്ടൊഴിക്കുന്നതാണെന്നും മതിയായ ആ പട്ടാള അധികാരിക്കു തോന്നുന്നപക്ഷം അയാൾ ചെയ്ത വിട്ടൊഴിയേണ്ടതുമാകുന്നു.

(7) ഈ ആക്ടപ്രകാരം ഒരു ശിക്ഷ നിന്നിപ്പെടുത്തിരിക്കുന്ന വല്ല കാലത്തും ഒരു മേലുദ്യോഗസ്ഥൻ പട്ടാള അധികാരി കോടതിയെ കൂടി ഒരുമിക്കുവാൻ കല്പിക്കുവുന്നതും അങ്ങനെ ചെയ്യാൻ ശിക്ഷ നിന്നിപ്പെടുത്തിരിക്കുന്നതു അധികാരപ്പെടുത്തിയ ആൾ പ്രധാന ആക്ട് 15-ാം വകുപ്പുപ്രകാരം സേവകത്തിൽനിന്നു പിരിച്ചുകളയുവാനോ ജില്ല അയാളെ ഉടനടിയോ സേവകത്തിൽനിന്നു പിരിച്ചുകളയേണ്ടതും ആകുന്നു.

(8) ഒരു കോടതിയോ കല്പിച്ചിട്ടുള്ള ശിക്ഷ അങ്ങിനെ നിന്നിപ്പെടുത്തിരിക്കുമ്പോൾ മറ്റു വല്ല കോടതിയിലും അയാളെ ശിക്ഷിക്കുന്ന സംഗതിയിൽ ആ ശിക്ഷയുംകൂടി ഒരു ആഭ്യന്തരപ്രകാരം നിന്നിപ്പെടുത്തുവാൻ അങ്ങിനെ നിന്നു പോകുവാൻ കല്പിക്കുന്ന അധികാരി ആ രണ്ടു ശിക്ഷകളും ഒരേ സമയത്തോ നിന്നിടേക്കും മറ്റൊന്നായോ അയാൾ അനുഭവിക്കേണമെന്നു കല്പിക്കാവുന്നതാകുന്നു. എന്നാൽ രണ്ടോ അധികമോ ശിക്ഷകൾപ്രകാരം അയാൾ മൊത്തത്തിൽ അനുഭവിക്കേണ്ടതായ തടവു ശിക്ഷ ഇരുപ്പതു വർഷത്തിൽ കവിയുവാൻ പാടുള്ളതല്ല. ആവക രണ്ടു കോടതിയിലുള്ള ശിക്ഷ നാടുകടത്തലാകുന്ന സംഗതിയിൽ ആ ശിക്ഷ നിന്നിപ്പെടുത്തിയാലും ഇല്ലെങ്കിലും നിന്നിപ്പെടുത്തിരിക്കുന്ന വല്ല ഉൽക്കടവു ശിക്ഷയും അതിന്റെ കാലാവധി നാടുകടത്തൽ ശിക്ഷയുടെ കാലാവധിയെ കവിയുന്നതിനിടയിൽത്തോളം നിലനിൽക്കേണ്ടതുമാകുന്നു.

(9) ഈ ആക്ടപ്രകാരം നല്കുന്ന അധികാരങ്ങൾ ശിക്ഷകൾ ലഘൂകരിക്കുന്നതിനോ വിട്ടുകൊടുക്കുന്നതിനോ മാറ്റുന്നതിനോ ഉള്ള പ്രധാന ആക്ടപ്രകാരം നല്കിയിരിക്കുന്ന വല്ല അധികാരങ്ങൾക്കു പുറമേയും അവക്കു ദോഷം തട്ടാത്ത വിധത്തിലും ആയിരിക്കേണ്ടതും ഈ ആക്ടു ബാധകമായ ആളുകളെ സംബന്ധിച്ചേടത്തോളം ഒരു മേലുദ്യോഗസ്ഥപട്ടാള അധികാരി ആ ആക്ടിലെ 99-ാം വകുപ്പുപ്രകാരമുള്ള ശിക്ഷകളെ ലഘൂകരിക്കുകയോ വിട്ടുകൊടുക്കുകയോ മാറ്റുകയോ ചെയ്വാൻ അധികാരമുള്ള ഒരു അധികാരിയായിരിക്കേണ്ടതും ആകുന്നു.

എ. പി. മുഡ്ഡിമൻ,
ഇന്ത്യാ ഗവർന്മെന്റ് സെക്രട്ടറി,
നിയമനിർമ്മാണ ഡിപ്പാർട്ടുമെന്റ്.

(A true translation.)

KERALA VARMA,
Malayalam Translator to Government.

ഇന്ത്യൻ നിയമനിർമ്മാണ സഭയുടെ താഴെ ചേരുന്ന ആകുന്നു 1917 മാർച്ച് 7 - ാം തീയതി ഗവർണർ ജനറലുടെ സമ്മതം സിദ്ധിക്കുകയും ആയതു എല്ലാവർക്കും അറിവാനായി ഇതിനാൽ പ്രസിദ്ധപ്രമാക്കുകയും ചെയ്തിരിക്കുന്നു :—

ACT No. VIII of 1917.
1917 ലെ 8 - ാം നമ്പർ ആക്ട്.

AN ACT TO IMPOSE A TAX ON INCOME IN ADDITION TO THAT IMPOSED BY THE INDIAN INCOMETAX ACT, 1886
1886 ലെ ഇന്ത്യൻ ആദായനികുതി ആക്ട് പ്രകാരം ചുമത്തിയ നികുതിക്കു പുറമെ വരവിന്മേൽ ഒരു നികുതി ചുമത്തുന്നതു യുക്തമായിരിക്കയാൽ ഇതിനാൽ താഴെ പറയുംപ്രകാരം നിയമിച്ചിരിക്കുന്നു :—

1886 ലെ 2.

ചുരുക്കപ്പേരും വ്യാപ്തിയും നടപ്പാക്കലും

1. (1) ഈ ആക്ടിനു 1917 ലെ സൂപ്പർടാക്സ് (വലിയ ആദായത്തിന്മേലുള്ള പ്രത്യേക നികുതി) ആക്ടെന്നു പേർ പറയാം.

(2) ഇതു ബ്രിട്ടീഷ് ഇന്ത്യ മുഴുക്കെ വ്യാപിക്കുന്നതും ചക്രവർത്തി മഹാരാജാധിരാജ് കുമായി സത്യതയിലുള്ള ഇന്ത്യയിലെ രാജാക്കന്മാരുടെയും സാമന്തകുടുംബങ്ങളിലുള്ളവരുടെ ഇന്ത്യാ ഗവർമ്മെണ്ടിനെയോ അതിനായി ആലോചനാസഭയിൽ ഗവർണർ ജനറൽ സിദ്ധിച്ചിട്ടുള്ള അധികാരങ്ങൾപ്രകാരം സ്ഥാപിക്കപ്പെട്ട ഒരു തട്ടിലെ അധികാരസ്ഥനെയോ സർവ്വീസ്സിലുള്ളവരായി ആ രാജ്യങ്ങളിലുള്ള ബ്രിട്ടീഷ് പ്രജകൾക്കും കൂടി ബാധിക്കുന്നതും ആകുന്നു.

(3) 1917 ഏപ്രിൽ 1 - ാം തീയതി ഈ ആക്ടു പ്രാബല്യമായിവരുന്നതാകുന്നു.

നിർവ്വചനങ്ങൾ.

2. ഈ ആക്ടിൽ വിഷയത്തിലോ സന്ദർഭത്തിലോ വിരുദ്ധമായി യാതൊന്നുമില്ലാത്തപക്ഷം—

"നിർണ്ണയിക്കപ്പെട്ട" എന്നതിനു ഈ ആക്ട് പ്രകാരമുണ്ടാക്കിയ ചട്ടങ്ങളാൽ നിർണ്ണയിക്കപ്പെട്ട എന്നർത്ഥമാകുന്നു ;

"ഗൺകൊല്ലം" എന്നതിനു ഏതു കൊല്ലത്തിനു നികുതികൊടുക്കേണമെന്നു അതിനു തൊട്ടടുത്ത മുമ്പിലത്തെ കൊല്ലത്തിലെ മാർച്ച് 31 - ാം തീയതി അവസാനിക്കുന്ന കൊല്ലമോ ഏതു കൊല്ലത്തിനു നികുതികൊടുക്കേണമെന്നു അതിനുതൊട്ടടുത്ത മുമ്പിലത്തെക്കൊല്ലത്തിൽ ഒരാളുടെയോ കച്ചവടസ്സംഘത്തിന്റെയോ കണക്കുകളെഴുതിത്തിരിച്ചിരിക്കുന്നതായ ആയക ആളുടെയോ കച്ചവടസ്സംഘത്തിന്റെയോ ഇപ്പോഴത്തെ അയാളുടെയോ അതിന്റെയോ കണക്കുകൾ ഏതു ദിവസം എഴുതിത്തിരിച്ചിരിക്കുന്നുവോ ആ ദിവസം അവസാനിക്കുന്ന കൊല്ലമോ എന്നർത്ഥമാകുന്നതാകുന്നു ;

എന്നാൽ ഒരാളോ കച്ചവടസ്സംഘമോ ഈ പ്രകാരം തിരിക്കൽ പ്രവൃത്തിച്ചു കഴിഞ്ഞാൽ ആയക ആളിനോ കച്ചവടസ്സംഘത്തിനോ അപ്പോൾ ബാധകമായിരിക്കുന്ന "ഗൺകൊല്ലം" എന്ന വാക്കിനെ നിർവ്വഹണത്തെ മാറ്റത്തക്കവിധത്തിൽ കലണ്ടറിലെ സമകാലത്തോടുകൂടിയും അയാളോ യുക്തമെന്നുതോന്നുന്ന നിബന്ധനകളെ അനുസരിച്ചുമല്ലാതെ ആതിനെ പിന്നെയും ഉപയോഗപ്പെടുത്തുവാൻ പാടില്ലാത്തതാകുന്നു ;

"പ്രധാന ഓർഡർ" എന്നതിനു 1888 ലെ ട്രഷറി ഓർഡറുകൾ എന്നർത്ഥമാകുന്നു;

"സ്റ്റേറ്റ്സ് (ബാധിയ ഓർഡറുകളിൽനിന്നുള്ള ഒഴിവാക്കൽ) നിയമം" എന്നതിനു 1911 ലെ സ്റ്റേറ്റ്സ് (ഒഴിവാക്കൽ) നിയമം എന്നർത്ഥമാകുന്നു;

"നിശ്ചിത ഉദ്യോഗസ്ഥനോ വകുപ്പോ" എന്നതിനു ഓരോ പ്രത്യേക സന്ദർഭത്തിലും ട്രഷറി ഓഫീസറോ അല്ലെങ്കിൽ ഓഡിറ്റ് ഓഫീസറോ നിശ്ചയിക്കുന്ന ഉദ്യോഗസ്ഥനോ വകുപ്പോ എന്നർത്ഥമാകുന്നു:

"ഓർഡർ വകുപ്പ്" എന്നതിനു—

(a) പ്രധാന ഓർഡർ 5 (1) (a), (b), (c), (e), (g) (h) എന്നീ വകുപ്പുകളിൽ പറഞ്ഞ ചെക്കുകൾ നിന്നാലോ,

(b) ഒരു ട്രഷറി ഓഫീസറുടെ കാര്യത്തിൽ ആയാൾ കൈവശം വച്ചിരിക്കുന്ന ഏതു കറൻസി നോട്ടുകളിലെയും നാണയങ്ങളിലെയും വല്ല തുകയും ഏതിനെങ്കിലും വേണ്ടിയോ ഏതിനെങ്കിലും ഒരു ചെലവുകൊണ്ടോ യഥാർത്ഥത്തിൽ ചെലവിട്ടതോ കൊടുത്തതോ ആയിട്ടുള്ളതിൽ ആയാൾ കൈവശത്തിൽ കൊടുക്കാതെ ഒരു വഴിയിൽ നിക്കിവെച്ചിട്ടുള്ളതോ ആയ സംഖ്യയുടെ തുകയോ തന്നുതുമോ,

(c) ഒരു പ്രാദേശ സംഘത്തിന്റെ കാര്യത്തിൽ ആ സംഘത്തിലെ ഓഹരികളിൽ വല്ലവർക്കു ഭാഗിന്റെ വരവിനു കൊടുത്തതോ കൊടുക്കേണ്ടതോ ആയ തുകയിൽ കവിയാത്ത തുകയോ,

(d) ഒരു കൂട്ടുടമസ്ഥത്തിന്റെ കാര്യത്തിൽ ആ സംഘത്തിന്റെ വരവിനു ഭാഗമുള്ളതിനു വല്ലവർക്കും കൊടുത്തതോ ലാഭപ്പങ്കായോ മറ്റു വിധത്തിലോ കൊടുക്കേണ്ടതാണെന്നു തിട്ടപ്പെടുത്തിട്ടുള്ളതോ ആയ സംഖ്യ എത്രയോ തന്നുപോ,

ഒഴിച്ചു ബാക്കി വരുന്ന വകുപ്പുകളിലെങ്കിലും ഉൾപ്പെടുത്തേണ്ടുന്ന മുതലായ വരവെന്നർത്ഥമാകുന്നു;

ഈ നാലാം ഭാഗം വിവക്ഷിക്കുന്നതിലേക്കു (b) യോ (c) യോ (d) യോ പ്രകാരത്തിലുള്ള ഭാഗങ്ങളിലൊന്നും തന്നിൽ കാണിച്ചിട്ടില്ലാത്ത യാതൊരു വരവിനെയും ആയാൾ കൈവശം വച്ചിരിക്കുന്നതായോ പ്രാദേശ സംഘത്തിലെയോ കൂട്ടുടമസ്ഥത്തിലെയോ വല്ല ഭാഗത്തിനും കൊടുത്തിരിക്കുന്നതായോ സ്റ്റേറ്റ്സ്റ്റിൽനിന്നു വിധാനത്തെയായി വിചാരിച്ചുകൂടുന്നതല്ല.

(2) ഈ ഭാഗത്തിലുപയോഗിച്ചിട്ടുള്ളതും പ്രധാന ഭാഗത്തിൽ വിവരിച്ചിട്ടുള്ളതുമായ ഇതിനു മുമ്പുള്ള ഭാഗം വിവരിച്ചിട്ടില്ലാത്തതും ആയ വാക്കുകൾക്കും പദങ്ങൾക്കും ആ ഭാഗത്തിൽ യഥാക്രമം നല്കിയിട്ടുള്ള അർത്ഥങ്ങളുള്ളതായി വിചാരിക്കുന്നതാകുന്നു.

സ്റ്റേറ്റ്സ് ഓഫീസറുടെ ചെക്കു് അധികാരം.

3. പ്രധാന ഭാഗം 5-ാം വകുപ്പുകാരം മുമ്പത്തിട്ടുള്ള നിയമങ്ങൾ പുറമെ 1917 ലെ ട്രഷറി 1-ാം നിയമം ഭാഗത്തിലെ കൊടുത്തിലും അതിനു ശേഷം ഓരോ കൊടുത്തിലും ഓരോ ഭാഗം ബന്ധമായിവരുന്ന എല്ലാ ഭാഗങ്ങൾക്കുമേലും എല്ലാവിധമുള്ള സ്റ്റേറ്റ്സ് ഓഫീസറുടെയോ ട്രഷറി ഓഫീസറുടെയോ കൂട്ടുടമസ്ഥത്തിന്റെയോ നിമിത്തം മുമ്പോട്ടുവരുന്നതായ വരവിനും പുറമെ വസ്തുക്കൾക്കും നിലനിന്നുകൊണ്ടു കണക്കിലെടുത്തിയ ഒരു സ്റ്റേറ്റ്സ് ഭാഗത്തിനു വസ്തുക്കൾക്കും ഉള്ള ശബ്ദങ്ങൾക്കിൻവണ്ണമോ ആയാൾ ഭാഗത്തിനോ സംഘത്തിനോ ശബ്ദങ്ങൾ മനസ്സിൽ കല്പിക്കുന്നവിധത്തിലോ ആ ഭാഗത്തിനു സംഘത്തിനും അല്ലെങ്കിലും ബാധകമാകുന്നതാണ്.

നികുതി ചുമത്തുന്ന ആളുകളിൽനിന്നുള്ള കലക്ടർ നിശ്ചയിച്ചുകൊടുക്കണം.

4. എങ്കിലുമുള്ളതുകൊണ്ടും കച്ചവടസ്ഥാപനങ്ങൾക്കും സ്റ്റാമ്പ് ടാക്സ്" മുതലായുള്ളതൊന്നിനും ഒന്നാമതായിട്ടോ രണ്ടാമതായിട്ടോ പേരിൽ നികുതി ചുമത്തേണ്ട സംഖ്യ ഇന്നതെന്നും കലക്ടർ ആണ്ടുതോറും നിശ്ചയിച്ചുകൊടുക്കേണ്ടതാണ് :

എന്നാൽ ഒരു ഭവനിലെ ഹിന്ദു കുടുംബത്തിന്റെയോ പ്രത്യേക സംഘത്തിന്റെയോ കച്ചവടസ്ഥാപനത്തിന്റെയോ പേരിൽ നികുതി കൊടുക്കേണ്ട സംഖ്യ നിശ്ചയിക്കുന്നതിൽ ആയവർ കുടുംബത്തിനോ പ്രത്യേകസ്ഥാപനത്തിനോ കച്ചവടസ്ഥാപനത്തിനോ എപ്പോഴെങ്കിലുണ്ടാകുന്നതും പ്രധാന ആദായക്കാരൻ നികുതി ചുമത്തപ്പെടാവുന്നതുമായ വരവിന്റെ പങ്കിനുമാത്രമേ ആയവർ കുടുംബത്തിന്റെയോ പ്രത്യേകസ്ഥാപനത്തിന്റെയോ കച്ചവടസ്ഥാപനത്തിന്റെയോ നികുതി ചുമത്താവുന്ന വരവിൽനിന്നു കലക്ടർ ഒരു കഴിവു തന്നുകിഴിക്കേണ്ടതാകുന്നു.

കണക്കുപരിശോധിക്കുവാനുള്ള അധികാരം.

5.* (1) ഒരാളുടെയോ കച്ചവടസ്ഥാപനത്തിന്റെയോ ആകെ വരവു സ്റ്റാമ്പ് ടാക്സ് ചുമത്താവുന്ന ഒരു സംഖ്യയാണെന്നു കലക്ടർ ധരിക്കുന്ന സംഗതിയിൽ പ്രധാന ആക്ട് 14-A വകുപ്പിൽപ്പറഞ്ഞ നോട്ടീസ്സിനു പകരമായോ പറമെയോ നിശ്ചയിക്കപ്പെട്ട മാതിരിയിൽ ആളുടെയും ആവക ആളുടെയോ കച്ചവടസ്ഥാപനത്തിന്റെയും മൻ കൊടുത്തിലെ ആകെ വരവും ആവക മാതിരിയിൽ നിന്നുണ്ടാകുവാനുള്ള മറ്റു ന്യായമായ വിവരങ്ങളും കാണിക്കുന്നതായ ഒരു കണക്കു പട്ടികയും ആറോടുകൂടി മേപ്പടി വകുപ്പുപ്രകാരമുള്ള ഒരു കണക്കു പട്ടികയും തയ്യാറാക്കുവാൻ ആവശ്യപ്പെട്ടിരിക്കുന്ന ഓരോ ആളിനു അതതു വർഷങ്ങളിലും നോട്ടീസ്സിൽ നിന്നുണ്ടാക്കപ്പെടാവുന്ന മറ്റുവിധത്തിലുമുള്ള അന്വേഷണംകൊണ്ടും ആയതുകൊടുപ്പാനാവശ്യപ്പെട്ടതായ ഒരു നോട്ടീസ് മുഖാന്തരമോ സംഘത്തിന്റെയോ ടേത കലക്ടർ നടത്തിക്കാവുന്നതാകുന്നു.

(2) (1)-ാം വകുപ്പുപ്രകാരം തയ്യാറാക്കുന്ന എല്ലാ നോട്ടീസ്സും ആവക നോട്ടീസ്സുകളിലെ ആവശ്യപ്പെട്ടതായ എല്ലാ കണക്കു പട്ടികയും സത്യവാങ്മൂലവും പ്രധാന ആക്ട് 14-A എന്ന വകുപ്പുപ്രകാരം തയ്യാറാക്കുന്ന ഒരു നോട്ടീസ്സും അനുസരിച്ചുള്ള ഒരു കണക്കു പട്ടികയും സത്യവാങ്മൂലവുമാണെന്നു യഥാക്രമം കണക്കാക്കുന്നതിനും ആ ആക്ടിലെ 34-ാം, 35-ാം, 36-ാം വകുപ്പുകളിലെ നിബന്ധനകൾ പ്രകാരം സംബന്ധിക്കുന്നതുമാകുന്നു.

(3) ഈ വകുപ്പുപ്രകാരമോ പ്രധാന ആക്ട് 14-A എന്ന വകുപ്പുപ്രകാരമോ ആളുടെ ഒരു നോട്ടീസ്സിലെ നിബന്ധനകളെ അനുസരിച്ചു ഒരു കണക്കു പട്ടിക തയ്യാറാക്കുന്നതിനു കലക്ടർ നികുതി കൊടുക്കുന്ന ആളുടെ കണക്കു പട്ടികയുടെയോ സത്യവാങ്മൂലത്തിന്റെയോ ആവശ്യപ്പെടുത്തിയിട്ടില്ലെങ്കിൽ കലക്ടർ യുക്തമെന്നു തോന്നുന്ന അന്വേഷണങ്ങൾ നടത്തിയതിനുശേഷം ഓരോ നികുതി കൊടുക്കേണ്ടതുമാകുന്നു.

സ്റ്റാമ്പ് ടാക്സ് ഏജന്റുമാരെ കൈകാര്യം ചെയ്യേണ്ടതു.

6. കലക്ടരുടെ അഭിപ്രായത്തിൽ സ്റ്റാമ്പ് ടാക്സ് ആക്ടനുസരിച്ചാണെന്നു തോന്നുന്ന ഒരാളുടെയോ കച്ചവടസ്ഥാപനത്തിന്റെയോ സംഗതിയിൽ താഴെ പറയുന്ന വിവരങ്ങൾ,

അതായതു:—

(a) ഭവനിന്റെയോ കമ്പനിന്റെയോ പേരും മേൽവിലാസവും അല്ലെങ്കിൽ ഏതു വരവിന്റെ സംഗതിയിൽ നികുതി ചുമത്തേണമെന്നു മാത്രമുള്ള ആളുടെയോ പേരും മേൽവിലാസവും;

(b) നികുതി അടയ്ക്കേണ്ടുന്ന കൊല്ലവും കൊല്ലത്തിന്റെ അംശവും അതും;

(c) വരവുണ്ടാകുന്ന സ്ഥലമോ സ്ഥലങ്ങളും ഡിസ്ട്രിക്ടോ ഡിസ്ട്രിക്ടുകളോ ഇവയും;

(d) നടക്കേണ്ടുന്ന സംഖ്യയും;

(ഇ) നികുതി പൂർണ്ണമായോ ഭാഗികമായോ ഏതു സ്ഥലത്തും ഏതുതരം അടുക്കൽ വരേണമെന്നും ഏതു തരത്തിലും;

കാനിക്കാനുള്ള പേപ്പറുകളിൽ നിന്ദ്യമായിരിക്കുന്ന തീയതി മുതൽ തുടർന്നു വരുന്ന ഏതു ദിവസത്തിനുള്ളിൽ അയാളോ അതോ അയാളുടെ ഏജന്റോ അങ്ങനെ ചെയ്യുന്നതിനായി നികുതി കൊടുത്തിരിക്കുന്ന ഈ കാര്യങ്ങളെ ദൃഷ്ടിപ്പെടുത്തുകയോ ചെയ്യുന്നതിനായി ഏതു ദിവസം മുതൽ മുപ്പതു ദിവസത്തിനുള്ളിൽ കലക്ടരുടെ അടുക്കൽ അപേക്ഷ ചെയ്കയോ ചെയ്യാൻ അയാളോടോ അതിനോടോ ആവശ്യപ്പെട്ടുന്നുമായ ഒരു നോട്ടീസ് അയാളുടേയോ അതിന്റെയോമേൽ കലക്ടർ നടത്തിയേക്കുന്നു;

എന്നാൽ ഒരു തുടർച്ചയായുള്ളതോ ആയ ചട്ടങ്ങളെ ഭേദഗതിച്ചു വരുത്തുന്ന സംഗതിയിലും ഒരു സൂപ്രണ്ടിന്റെ കീഴായി നടക്കാവുന്ന സംഗതിയിൽ ഓരോ ശമ്പളപ്രകാരം, സംബന്ധമായുള്ള ഇന്നതിനുതികാരണമെന്നു നോട്ടീസിൽ കാണിക്കേണ്ടതും, ആ തീയതി മുതൽ ഏഴു ദിവസത്തിനുള്ളിൽ ഒരുപക്ഷം ശമ്പളം അവധിയായോ അതോ അടക്കേണ്ടതായോ ഉള്ള തീയതിക്കു മുമ്പുള്ള ശമ്പളപ്രകാരമുള്ള സംബന്ധമായോ ഇതിനു മുമ്പുള്ള ദിവസത്തിനുള്ളിൽ മേൽ പറഞ്ഞപ്രകാരം കലക്ടരോടു അപേക്ഷിക്കയോ ചെയ്യുന്നതല്ലെന്നു അതിൽ ഉദ്ദേശിച്ചേടത്തും ആകുന്നു.

നോട്ടീസിന്റെ ഉള്ളടക്കം.

7. 6-ാം വകുപ്പുപ്രകാരം നടത്തുന്ന ഒരു നോട്ടീസിൽ അടക്കേണ്ടതായി കാണിച്ചിരിക്കുന്ന മുഴുവൻ സംഖ്യയും ആ നോട്ടീസിൽ പറഞ്ഞിരിക്കുന്ന സമയത്തിനുള്ളിലും സ്ഥലത്തും ആർക്കുള്ള അടുക്കലും അടക്കേണ്ടതാകുന്നു.

1894 Fal 5-ാം നമ്പർ നിയമപ്രകാരം ബന്ധിച്ചിരിക്കുന്നു.

8. 7-ാം ആകുലിലെ നിബന്ധനകളെ ഭേദഗതിച്ചു—

(ഏ) സൂപ്രണ്ടാകുന്നു പ്രധാന ആളുടെ സ്ഥലം ഗ്രാഹ്യകാരം മുമ്പേയുള്ളതു ആകയാൽ നികുതിയായിരുന്നുവെന്നുവരുമെങ്കിൽ പ്രധാനത്തിലെ 20 മുതൽ 24 വരെയുള്ള വകുപ്പുകളിലെ നിബന്ധനകൾ ആ നികുതിയുടെ കാര്യത്തിൽ സംബന്ധിക്കുന്നതാണ്.

(ബി) സൂപ്രണ്ടാകുന്നു കെട്ടിയുണ്ടാക്കുന്നു വീടിനെ പരിശോധിക്കുന്ന സംഗതിയിൽ ആ നികുതി പ്രധാന ആളിലെ നാലാം ഭാഗത്തുകാരം മുമ്പേയുള്ള ആ കെട്ടിയുണ്ടാക്കിയതിനുള്ള നികുതിയായിരുന്നുവെന്നുവരുമെങ്കിൽ പ്രധാന ആളിലെ നാലാം ആർട്ടിക്കിളിലെ നിബന്ധനകൾ സംബന്ധിക്കുന്നതാണ്;

എന്നാൽ പ്രധാന ആക്ട് 25 (2) വകുപ്പിൽ പറഞ്ഞിരിക്കുന്ന വിധമുള്ള സാധാരണ അപ്പീൽ ആയ സമയത്തിനുള്ളിൽ ബോധിപ്പിച്ചിട്ടുണ്ടെങ്കിൽ ആ സമയം ഈ ആക്ട് 6-ാം വകുപ്പുപ്രകാരം നടത്തിയിരിക്കുന്ന നോട്ടീസിൽ പറഞ്ഞിരിക്കുന്ന അപ്പീയായിട്ടുള്ള തുകയിന്മേൽ ആ ആക്ടിലെ മാറ്റങ്ങൾക്കു പറയുന്നതാവശ്യമായവിധത്തിൽ ചേർക്കപ്പെട്ടിട്ടുണ്ടെങ്കി

ന്യായാധിപന്മാരുടെ സംഖ്യയിൽ ആവശ്യമായിരിക്കുന്ന നടപടിയെ നിർണ്ണയിക്കുന്നതിനും ആ നിശ്ചിത സംഖ്യയായി അടയ്ക്കുവാൻ നിയമിക്കുന്നതിനും സാധാരണയായി ഒരു ജില്ലയിൽ ആവശ്യങ്ങളെ നിറവേറ്റുന്നതിനും വേണ്ടി ഈ ആക്ടിനെ യോജിപ്പായി ആലോചന സഭയിൽ ഗവർണ്ണർ ജനറൽ ചുമത്തുവാൻ പോകുന്നതും ഒരു തവണ ഗവർണ്മെന്റിന്റെ കീഴിലുള്ള ന്യായങ്ങളെ സംബന്ധിച്ചേടത്തോളം ആവശ്യമായ ചുമത്തുന്നതിനുള്ള ഇന്ത്യാ കാര്യം ആ ഗവർണ്മെന്റിനോടു പറഞ്ഞുകൊടുക്കുവാനുള്ളതുമാകുന്നു

(2) 1 – ാം ഉപവകുപ്പിൽ കാണിച്ചിട്ടുള്ള വല്ല വിവരങ്ങളും വെളിപ്പെടുത്തുന്നതിനെ വിലക്കുന്നതിനായി ഒരു ചുമത്തുകയോ ചുമത്താതിരിക്കുകയോ ചെയ്ത ഒരു ചുമത്തലിനെ ഒരു സർക്കാർ ഉദ്യോഗസ്ഥൻ ഇന്ത്യൻ ശിക്ഷാനിയമം 166 – ാം വകുപ്പുപ്രകാരമുള്ള ഒരു കാര്യം ചെയ്യിരിക്കുന്നതായിരിക്കുമോയെന്നുള്ള ആലോചന സഭയിൽ ഗവർണ്ണർ ജനറൽ കല്പിക്കുന്നതുകൊണ്ടു പറയുന്നു : 1860 കക്ക 45.

എന്നാൽ ആവശ്യമായ വല്ല കാര്യവും ചെയ്യുന്ന ഒരാളുടേതോ ചുമത്തുന്ന ഗവർണ്മെന്റിന്റെ ഉദ്യോഗസ്ഥന്റെയോ അനുവാദത്തോടുകൂടിയല്ലാതെ ആ കാര്യത്തിനായി അന്യായം നടത്തിക്കൂടുന്നതല്ല.

(3) ഈ വകുപ്പുപ്രകാരമുണ്ടാക്കുന്ന ചട്ടങ്ങൾ സർക്കാർ ഗസറ്റിൽ പ്രസിദ്ധപ്പെടുത്തേണ്ടതാണ്.

പട്ടിക.

(1) നികുതി ചുമത്താവുന്ന വരവിന്റെ ആദ്യത്തെ 50,000 രൂപയുടെ സംഗതിയിൽ—ഉറുപ്പികയ്ക്ക് ഒരണ.

(2) നികുതി ചുമത്താവുന്ന വരവിന്റെ പിന്നെത്തെ 50,000 രൂപയുടെ സംഗതിയിൽ—ഉറുപ്പികയ്ക്ക് ഒന്നരയണ.

(3) നികുതി ചുമത്താവുന്ന വരവിന്റെ പിന്നെത്തെ 50,000 രൂപയുടെ സംഗതിയിൽ—ഉറുപ്പികയ്ക്ക് രണ്ടണ.

(4) നികുതി ചുമത്താവുന്ന വരവിന്റെ പിന്നെത്തെ 50,000 രൂപയുടെ സംഗതിയിൽ—ഉറുപ്പികയ്ക്ക് രണ്ടരയണ.

(5) രണ്ടുലക്ഷം ഉറുപ്പികയിൽ കവിഞ്ഞുള്ള നികുതി ചുമത്താവുന്ന എല്ലാ വരവിന്റെയും സംഗതിയിൽ—ഉറുപ്പികയ്ക്ക് മൂന്നണ.

എ. ചി. ഗ്ലഡ്സ്റ്റൺ,
ഇന്ത്യാ ഗവർണ്മെന്റ് സെക്രട്ടറി,
നിയമനിർമ്മാണ വിഭാഗം.

(A true translation.)

KEDALA VARMA,
Malayalam Translator to Government.

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